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DURING THE

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1864--'65.

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PUBLIC PRINTING.

LETTER

FROM THE

SUPERINTENDENT OF PUBLIC PRINTING,

TRANSMITTING

Estimates of additional appropriations for the office of the Superintendent of the Public Printing for the fiscal year ending on the 30th June, 1865.

DECEMBER 6, 1864.—Referred to the Committee of Ways and Means and ordered to be printed.

OFFICE OF SUPERINTENDENT OF PUBLIC PRINTING,
Washington, December 6, 1864.

SIR: The following additional appropriations will be required for the use of this office for the fiscal year ending on the 30th of June, 1865, viz.:

To supply a deficiency in the appropriation for the public printing, one hundred and eighty thousand dollars.

To supply a deficiency in the appropriation for paper for the public printing, four hundred and fifty thousand dollars.

To supply a deficiency in the appropriation for the public binding, ninety thousand dollars.

In explanation of the necessity for these additional appropriations, I will state that, since the preparation in this office of the usual annual estimates for the service of the present fiscal year, (on the 5th of September, 1863,) the requisitions upon this office for printing and binding have been materially increased, whilst the price of labor and the cost of all the necessary materials have very greatly advanced—the former thirty-three and a third, and the latter from seventy-five to one hundred per cent. Should the requisitions for printing and binding for the use of Congress and the executive departments, for the residue of the fiscal year, be equal to those for that portion of it already passed, the whole amount of the additional appropriations now asked will certainly be required for the service of this office.

I also respectfully request that the clerical force of this office may be increased by an additional clerk, at an annual salary of eighteen hundred dollars, from the 1st day of November, 1864. There were formerly four clerks employed in this office, but the number was reduced to three, in 1860, upon the recommendation of the Superintendent. The work of the office has been so greatly increased during the last three years that I am reluctantly compelled to make this request.

I have the honor to be, very respectfully, your obedient servant,
JNO. D. DEFREES, *Superintendent.*

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

RESERVATIONS IN WASHINGTON CITY.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

IN ANSWER TO

A joint resolution of Congress, approved June 30, 1864, in relation to the public reservations in the District of Columbia.

DECEMBER 7, 1864.—Referred to the Committee for the District of Columbia, and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, December 7, 1864.

SIR: In obedience to the joint resolution of Congress, approved the 30th of June last, entitled "Joint resolution authorizing the Secretary of the Interior to reclaim and preserve certain property of the United States," I have the honor to submit the following report:

As stated in my annual report to the President, of the 5th instant, I regarded the direction of Congress, contained in that resolution, as manifestly alluding, among other things, to the public reservation on Pennsylvania avenue, between Seventh and Ninth streets west, on which the corporate authorities of the city of Washington were then erecting a new and permanent building, to take the place of the present one, as a public market-house, and therefore, immediately upon the passage of the resolution, I notified the mayor of the disapprobation which Congress had thus manifested towards that structure, and required that its further progress should be suspended; which was immediately done, and the work has not since been resumed. This was the only case, so far as I am aware, which required the prohibitory action of the department, under the terms of the resolution.

I called upon the Commissioner of Public Buildings and Grounds to ascertain and report to the department what other public streets, avenues, squares, or reservations, in the city of Washington, belonging to the United States, are occupied otherwise than as might have been plainly authorized by some act or acts of Congress, and how, and by what authority, occupied or claimed, and herewith submit his report.

From this it will be seen that three other public reservations are occupied by public market-houses, erected by the city, apparently without any adequate authority, yet brought to the notice of the department, viz: one in the western part of the city, called the "Western Market;" another in the northern part, called the "Northern Liberties Market;" and the third near the navy yard, called the "Navy Yard Market." A fourth reservation, at the intersection of Ohio avenue and C street south, between Thirteenth and Fourteenth streets west, appears to have been recently taken possession of by the War Department, and a stable for cavalry erected thereon.

Besides these, a number of buildings appear to have been erected by private individuals, which are now used as stables, warehouses, saw-mills, coal, lime, and wood offices, along the banks of the canal in the neighborhood of the "Centre Market" space first alluded to; but when erected, or by what authority, has not yet been fully ascertained; but they are said to have been put up under the sanction of the city, and that annual rents are derived therefrom. A part of Virginia avenue, at the corner of Sixth street west, is also said to have been quite recently occupied as a lumber yard, and the Commissioner thinks it probable that still other parcels of public ground are occupied, for more or less temporary purposes, without proper authority.

My present impression is that all these several structures, except the temporary stable erected by the government at the intersection of Ohio avenue and C street south, have been erected without any sufficient or express legal sanction, but that impression may possibly be somewhat modified by the information which it appears from the Commissioner's report he has asked, but not yet received, from the mayor of the city.

I have directed the Commissioner of Public Buildings and Grounds to cause the lumber-yard on Virginia avenue to be removed at once; and should no more legal authority for the occupation of the other places referred to be shown than is now apparent, I shall likewise order that they be vacated also.

In connexion with this subject I beg leave to submit a copy of a communication addressed to me on the 4th ultimo, by the Commissioner of Public Buildings, respecting the bridge over the Potomac river known as the "Long bridge," which has, for some time past, been under the exclusive control of the War Department, and been used as a railroad bridge; and also a copy of a letter which I have just received from the president of the Washington, Alexandria and Georgetown Railroad Company, respecting the railroad bridge they have recently constructed near the line of the former, under the authority of an act of Congress.

In view of all the facts and considerations connected with this line of transit, I suggest whether it would not be wise and prudent for Congress to direct the transfer of the rails from the old bridge—which was not designed for a railroad bridge—to the new one, and to provide for the repair of the former so as to fit it again for ordinary travel. It seems to me that the convenience of the government, as well as that of the travelling public, would be materially promoted by so doing.

I have the honor to be, with much respect, your obedient servant,

J. P. USHER, *Secretary.*

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

OFFICE OF THE COMMISSIONER OF PUBLIC BUILDINGS,
Capitol of the United States, Washington, November 28, 1864.

SIR: Your letter of the 25th ultimo, calling my attention to a joint resolution of Congress, approved June 30, 1864, entitled "Joint Resolution author

izing the Secretary of the Interior to reclaim and preserve certain property of the United States," was received, on my return from a short absence from the city, on the 2d of this month.

In your letter you request me to ascertain and report to the department what public streets, avenues, squares, or reservations in the city of Washington, belonging to the United States, are occupied otherwise than as may have been plainly authorized by some act, or acts, of Congress, and how, and by what authority, occupied or claimed.

Immediately after I received your letter I went to that part of the city which is chiefly encumbered with buildings, lumber yards, coal yards, stables, &c., erected and placed upon public reservations, viz : all along the banks of the canal from Sixth to Twelfth street west, and noted the several occupants so far as I could ascertain who they were. Upon inquiry I was informed that the occupation was supposed to be under lease or permission from the corporate authorities of Washington.

On the 12th instant I addressed a letter to the mayor of the city, stating the buildings along the bank of the canal, and saying that I did not know under what authority the property of the United States was thus occupied, and respectfully asking of him such information as he could give. I have been waiting for a reply to that letter, but have not received any, and have concluded to give you all the information I can without further delay, and when I receive the mayor's reply I will also forward that to you.

It will be apparent to you that, in order to answer the inquiry of the joint resolution, it will be necessary to state, as briefly as possible, the legislation of Congress, and the acts of the national Executive, touching the public reservations, squares, streets, avenues, and the Washington canal. The first legislation upon the subject of a permanent seat of government was the passage of the act of July, 1790, "establishing the temporary and permanent seat of the government of the United States."—Statutes at Large, vol. 1, page 130. The first section of that act defines the location of the seat of government. The second section authorizes the appointment of three commissioners to survey and define by metes and bounds the District of Columbia. The third section empowers the commissioners, or any two of them, to purchase or accept such quantity of land on the eastern side of the Potomac as the President may deem proper for the use of the United States, and, according to such plans as the President shall approve, the commissioners, or any two of them, shall, prior to the first Monday in December in the year 1800, provide suitable buildings for the accommodation of Congress and of the President, and for the public offices of the government of the United States.

The other sections authorize the acceptance by the President of grants of money, fix the temporary seat of government at Philadelphia, and authorize the transferring of it to this District in 1800.

On the 6th of May, 1796, Congress passed another act, "authorizing a loan for the use of the city of Washington," &c., which authorized the commissioners to borrow three hundred thousand dollars, under the direction of the President—binding all the unsold or unappropriated lots vested in the commissioners for the use of the United States, for the payment of said sum, and authorizing the sale of the lots, or so many of them as shall be necessary, in such manner and on such terms as the President of the United States for the time being shall direct, &c. Statutes at Large, vol. 1, p. 461.

These two acts of Congress are all that were passed while General Washington was President, and seem to be the only authority vested in him *by Congress* for all his acts relating to the city of Washington.

The land was purchased by the commissioners, and, as the correspondence now on file in this office abundantly shows, the President took the direction of all that was done in relation to the laying out of the city. Accomplished

surveyors and draughtsmen were employed, and maps and plans were made and approved, until the city of Washington assumed almost the identical form, as far as streets, avenues, squares, and reservations (then termed "appropriations") were concerned, that it now bears.

The city having thus been reduced to form, President Washington issued an order or proclamation, bearing date the second day of March, 1797, commencing as follows:

"George Washington, President of the United States of America, to Thomas Beall of George, John M. Gantt:

"You are hereby requested to convey all the streets in the city of Washington, as they are laid out and delineated in the plan of the said city hereto annexed, and also the several squares, parcels and lots of ground following, to wit:

"First, the public appropriation beginning" (describing the President's square.)

The paper then goes on to describe seventeen parcels of land, and among them the "appropriation" now occupied by the Centre market, as follows, viz:

"Seventh. The public appropriation beginning at the intersection of the north of Canal street, and the east side of Ninth street west; thence north to the south side of an avenue (Louisiana) drawn in front of square numbered 382; thence northeasterly with the south side of said avenue, until it intersects the south side of Pennsylvania avenue; thence with the south side of said avenue until it intersects the west side of Seventh street west; thence with the west side of said street until it intersects Canal street; thence west with the north side of Canal street to the beginning." The said paper after enumerating the seventeen parcels mentioned, closes as follows:

"As the same are also laid out and delineated in said plan to Gustavus Scott, William Thornton and Alexander White, commissioners appointed under the act of Congress entitled "An act establishing the temporary and permanent seat of the government of the United States," to hold to the said Gustavus Scott, William Thornton and Alexander White, and their successors in office, as commissioners aforesaid, to the use of the United States forever, according to the tenor of the act of Congress aforesaid.

It seems that by some oversight the original paper of President Washington was not attached to the plan mentioned. On the 23d day of July, 1798, John Adams, President of the United States, issued another paper, or proclamation, setting out briefly the fact of the issuance of the paper by his predecessor, describing the same, and saying, "the annexing of which plan was at that time omitted. Now know ye, that I have caused the said plan to be annexed to the said act of the late President of the United States, and to this writing. And I do hereby request you, the said Thomas Beall of George, and John M. Gantt, to convey all the streets in the said city of Washington as they are laid out and delineated in the plan of said city hereto annexed; and all the squares, parcels, and lots of ground described in the said act of the late President of the United States, as public appropriations, to the said Gustavus Scott, William Thornton, and Alexander White, and their successors in office, as commissioners aforesaid, to the use of the United States forever."

The original plan thus described, and the original papers of Presidents Washington and Adams thus quoted from, are among the archives of this office.

In one of the books of record in this office there is a list of the reservations made, from No. 1 to No. 17, thus:

A statement of the quantity of land appropriated to the use of the United States in the city of Washington.

Appropriation.	Designation, &c.	Acres.	Rods.	Perches.
No. 1.	The President's square.....	83	1	22
No. 2.	The Capitol square and mall east of 15th street west.....	227	0	8
	* * * * *			
	* * * * *			
No. 7.	The Centre market.....	2	3	23
	* * * * *			

This is given as the form of the paper. I cannot find any evidence in this office that the above-named trustees, Beall and Gantt, ever conveyed the public ground as thus directed, and from the tenor of sundry papers contained in Burche's Digest, I infer that either no such conveyance was ever made, or, if it was, that it has been lost.

Charles Lee, Attorney General of the United States, says, in an opinion given by him, addressed to the President of the United States, January 7, 1790: "It is not very material to the United States whether the trustees convey to the commissioners or not these parcels of land, as the title of the United States remains equally valid in both cases to this description of property; but whenever necessary, they may be compelled to convey according to the terms of their trust."

Mr. John Breckenridge, Attorney General of the United States, says, in an opinion dated April 5, 1806: "The power of the President to establish the plan of the city is derived *solely from the deeds of the proprietors*. These require the trustees to convey to the commissioners such streets, squares, parcels, and lots, as the President shall deem proper, for the use of the United States." No time being limited within which this power should be exercised by him or under his authority, it follows that it rested on his discretion to execute it from time to time, as circumstances might require. The manner in which this power should be exercised being also undefined, its execution is to be sought for in the declarations, acts, or instruments by which it is manifested. When such execution is clearly manifested by any such act it is, I conceive, a complete exercise of his power, so far as that act extends—is irrevocable by himself, and binding on his successors.

The act of cession passed by the State of Maryland December 19, 1791, contains the following clause in the fifth section: "That all the squares, lots, pieces, and parcels of land within the said city, which have been or shall be appropriated for the United States, and also the streets, shall remain, and be for the use of the United States."

It is, I think, fully established by the foregoing references, &c., that all the streets, avenues, and public reservations laid out on the plan of the city, referred to by Presidents Washington and Adams, and now in this office, are the property of the United States, unless they have been divested of it by law, and I can find only two instances on the statute-books where the fee simple of any of the property above designated has been granted, and both of those to the city of Washington. The first grant is contained in the act of May 31, 1832, "vesting in the corporation of Washington all the rights of the Washington Canal Company, and for other purposes," the eighth section of which conveys to the said corporation certain property therein described, which, by the act of March 2, 1832, in addition to said act, *was re-purchased by the United States*.

The other is the act of May 9, 1860, authorizing the corporation of Washington city to make a loan, and issue stock for two hundred thousand dollars, for building a market-house, by which act all the ground lying between Seventh and Ninth streets, fronting on Pennsylvania and Louisiana avenues, now and hitherto used and occupied for the Centre market, was ceded to the corporation of Washington on condition that said corporation, within two years, should erect thereon a market-house. The corporation did not erect a market-house within the two years, and the act became, of course, a dead letter.

Two provisions contained in this act are worthy of being especially noted in reference to the market-house question. One is, that both Congress and the corporation believed that the latter had no legal title to the ground on which the market-house now stands, otherwise there would have been no necessity of the words of cession contained in that act.

The other is the provision, "that said house is to be so constructed as to admit foot-passengers through *only one* entrance to the market on the *north side*; market wagons and other vehicles on the *south side only*, with means of exit for the same on Seventh and Ninth streets, and to exclude marketing from Pennsylvania and Louisiana avenues, and the side-walks and pavements thereon; showing conclusively that Congress is opposed to the nuisance now existing by encumbering Pennsylvania and Louisiana avenues with market-stands, wagons, carts, and all sorts of obstructions incidental to market venders.

Up to May 3, 1802, the date of the first charter of the city of Washington, all the power over the city was exercised by the President and commissioners, and the general impression seems to have been, judging from the old records, acts, &c., that the city of Washington was to be governed and improved directly by Congress.

Under the charter above referred to, the mayor of the city was appointed by the President of the United States, and continued to be thus appointed until the charter of 1812 provided for his election by the city councils, and that of 1820 by the people of this city.

The charter of 1820, still in force, but with many amendments, empowers the corporation "to open and keep in repair streets, avenues, lanes, alleys, drains and sewers, agreeably to the plan of the city;" and also "to occupy and improve, for public purposes, by and with the consent of the President of the United States, any part of the public and open spaces and squares in said city, not interfering with any private rights."

Congress has, occasionally, granted to societies and institutions (such as the Washington Monument Society, the Smithsonian Institute, &c.) the right to occupy public reservations, but has always, except in the instances above referred to, carefully avoided granting any fee simple estate; and as in the above cases the property has returned to the United States, it is believed that the fee simple of all that kind of property described in the paper of President Washington, of March 2, 1797, already referred to, remains, at this moment, in the United States, subject to such disposal as Congress may deem proper to make of it, without marring the original plan of the city. And in this connexion it is proper to call attention to an extract from the opinion of Attorney General Charles Lee, already quoted from, viz: Speaking of parcels of land selected for the use of the United States, and belonging to the United States, he says: "A parcel now intended for one use may be, at a future day, converted to another. For example, the parcel intended for a hospital may be rightfully converted to a navy yard, or arsenal, or exchange, &c., &c. The deed of trust preceded the selection, and I see nothing in the deed that precludes the sale of it to individuals, if really improper for hospital purposes, and the vesting the money produced by the sale in the purchase of other land more suitable for such purposes. The immutability of the use to which any parcel of this property may have been intended, is not admitted. At the same time, a change

from the original intention should not be made without solid reasons. A purchase of a lot adjacent to a square of the United States does not buy under a promise, on their part, tacit or express, that they will never make another use of the square than that to which, at the time of such purchase, it was designed, or even appropriated. Therefore, it will be no breach of the public faith if the President shall not dwell on the President's square, or if the Congress shall not hold its session on the Capitol square, but on another part of the city."

The 13th section of the act of Congress, approved May 17, 1848, "to continue, alter and amend the charter of the city of Washington," closes with the following words: "And no open space, public reservation, or other public ground in the said city, shall be occupied by any private person, or for any private purpose whatever."

This is conclusive as to the inability of any one to grant the right of occupancy of any of the public ground belonging to the United States, to any private person, or for any private purpose. Congress alone has the power to do so.

And now I come to that part of this report relating to the occupancy of "public streets, avenues, squares, or reservations, in the city of Washington, belonging to the United States."

1. Public reservation No. 7 is occupied by the city as "the Centre market," according to the boundaries established in the paper heretofore referred to, as issued by President Washington, March 2, 1797.

I know of no special authority, except what is given by that paper, for its occupancy. It is very clear to my mind that the corporation has no other right to it than is thus given.

2. The public space left open by the intersection of Massachusetts and New York avenues and K street, between I and L streets north, and on 7th street west, which is occupied by a market, known as "the Northern Liberties market."

I do not know by what authority this space is occupied by the city for a market, but presume the mayor will inform me in his reply to my letter of the 12th instant, heretofore referred to.

3. The centre of K street north, between 19th and 20th west, in the western part of the city, is occupied by a market-house, known as the "Western market."

I do not know, and can only learn through the mayor, by what authority this market has been established in that place.

4. Reservation No. 15, being "the public appropriation bounded on the north by south K street, on the south by south L street, on the east by Sixth street east, and on the west by Fifth street east," occupied by the Navy Yard market.

This was also assigned, on the statement heretofore referred to, as "the Navy Yard market," and is occupied, I presume, by the same authority that the reservation No. 7 is occupied by the Centre market.

5. The public space made by the intersection of Ohio avenue and C street south, between 13 $\frac{1}{2}$ and 14th streets west, is occupied by a stable, erected, as I have been informed, by Col. Baker, (of Baker's cavalry,) without any authority known to me.

6. The following described buildings, on ground owned by the United States, along the banks of the Washington canal, viz:

A livery stable on 6th street, said to be owned by Browning & Keating, and occupied by John Davis.

A warehouse on B street south, said to be owned by J. P. Bartholow.

A sash, door, and blind depot, occupied by Fenwick & Stewart, on the west side of 7th street.

A painting establishment on the opposite side of 7th street to the above, said to be owned by J. P. Bartholow.

A building on the corner of 9th street, occupied by J. P. Sullivan, for the sale of plaster of paris and cement.

A building, about 300 feet long, on the bank of the canal, between 9th and 10th streets, used by different individuals as a bottling and ale establishment and livery stable.

A building on the south side of the canal, near 7th street bridge, known as Page's steam sawmill.

There is, also, between 10th and 12th streets, on that part of the canal laid down on the map of the city as a "basin," an immense lumber yard occupied by Walker & Ward.

Besides these there are coal offices, wood offices, lime offices, &c., &c., all along the canal, claimed to be used "for landing purposes."

All the right of occupancy described as above, under the "6th" head, is, as I am informed and believe, granted by the city, for which rent is paid to it.

In order to ascertain whether the city has or has not the right to lease this property, we must examine the legislation of Congress in regard to the Washington city canal.

As long ago as May 1, 1802, a company was incorporated by Congress "for opening the canal to communicate from the Potomac river to the Eastern Branch," which contained a provision that if the canal was not completed within five years, it should revert to the United States, and the right and authority granted should cease and determine. The canal was not even commenced within the five years.

On the 16th day of February, 1809, Congress passed another act "to incorporate a company for opening the canal in the city of Washington."

This act establishes an ordinary corporation without limitation, and the only provision it contains contemplating a benefit to the city of Washington is one providing "that if the net profits shall, in any year, exceed fifteen per centum on the sum actually expended by the said company in opening the said canal, and completing the same, the fifteen per centum only of the net profits shall be divided among the stockholders, and the excess shall be paid to the mayor and city council of the city of Washington, for the use of the said city."

The only legislation of Congress regarding the Washington canal up to May 31, 1832, was by the passage of an act of the 6th of May, 1812, authorizing a lottery for the benefit of the canal, and an act of May 20, 1826, extending the width of the canal.

On the said 31st of March, 1832, an act was passed "vesting in the corporation of the city of Washington all the rights of the Washington Canal Company, and for other purposes." This act repealed all the acts above mentioned, and vested all the rights of the company in the corporation of Washington, setting forth with great minuteness the manner in which the canal should be built, the number of basins, depth of water, &c., fixing the rates of toll, and restricting the use of any more than forty feet "*for the purpose of landing* on either side of the said canal."

This act also vested in the mayor, aldermen, and common council the fee of certain portions of the wall described in the 8th section, to enable them to fulfil the requirements of the act, as hereinbefore stated.

Whether the canal was completed by the corporation according to the specifications of this act it is not in my power to ascertain.

By an act of Congress approved March 2, 1833, the land above referred to, as conveyed in fee to the corporation of Washington, was repurchased by the United States, by the payment therefor of one hundred and fifty thousand dollars, with the proviso that the money should be appropriated for the extinguishment of the canal debt.

The civil appropriation act of March 3, 1849, contained an appropriation of twenty thousand dollars for clearing out and deepening that portion of the

Washington city canal which passes through and along the public grounds, provided the corporation of Washington shall expend a like sum in cleaning out and deepening the other portions of said canal."

This comprises all the legislation of Congress that I have been able to find touching the canal. The question arises, whether, under anything contained in any provision of any of the acts referred to, the corporation of Washington has acquired any right to erect or to authorize the erection of any buildings whatever on the banks of the canal?

If they have acquired any right, it is found in that clause which *prohibits* the use of any more than forty feet *for the purpose of landing*; and, surely, the most liberal construction of that clause would hardly be held to authorize the erecting of such buildings as I have described in a former part of this report, as now occupying the banks of the canal?

The act of May 31, 1832, vesting the property of the canal in the corporation of Washington contains the following clauses:

Referring to the three basins required, it provides that "each of which basins shall, *at all times*, have throughout its length and width a depth of water equal to that hereby required in the said canal," (at least four feet.)

Referring to the collection of wharfage and tolls, the provision is: "and such right to collect the said rates of toll and wharfage shall cease whenever the said canal shall be so out of repair as to impede the free and convenient use thereof by vessels or craft drawing four feet of water, so long as the same shall so remain out of repair or obstructed."

Now, it is notorious that the canal is entirely unnavigable in its whole length for boats or craft of the above description. Indeed, I am assured that no boat ever lands anything on the banks of the canal. If this be so, surely the city has no right to occupy even a single foot of the bank of the canal for landing purposes, there being in fact nothing to land.

To me it is very clear that the occupation of the banks of the canal is without any color of right whatever.

Since I have been occupied in making this report, I have received a letter from a respectable citizen of Washington, informing me that "Mr. John Van Reswick has, for the last eight months, [occupied,] and is now occupying, nearly one-half of Virginia avenue, at the corner of 6th street and Virginia avenue, as a lumber yard, thereby obstructing the travel upon the said avenue," &c.

I have given neither Mr. Van Reswick nor any one else liberty to occupy any of the public streets, avenues, squares, or reservations, and do not know by what authority he has located a lumber-yard at the place designated.

There are undoubtedly other places occupied without permission from any one, and without right, but in so temporary a manner that, upon notice to remove, it will be done. I do not suppose that such occupancy comes within the meaning of the resolution of Congress.

I have sought, in this report, to give a history of the manner in which the United States became possessed of the land on which Washington is built, and to connect with it the legislation of Congress so far as regards the corporation of Washington, touching the public grounds within the city, and now most respectfully submit the result of my labors to you.

I am, with high respect, your obedient servant,

B. B. FRENCH,
Commissioner of Public Buildings.

HON. J. P. USHER,
Secretary of the Interior.

OFFICE OF THE COMMISSIONER OF PUBLIC BUILDINGS,
CAPITOL OF THE UNITED STATES,
Washington City, November 4, 1864.

SIR: While recently absent from the city I received a letter addressed to this office by Col. Silas Seymour, engineer in charge of the new railroad bridge across the Potomac, near the Long bridge, informing me that the railroad bridge was nearly completed, and that probably the Long bridge, which has been in the possession of the War Department for the past eighteen months or more, would be restored to my care.

I supposed that letter was among my papers, but I cannot now find it. The foregoing is, however, the substance of it.

It is peculiarly necessary that I should know certainly whether I am to be charged with the care of that bridge, in view of making the necessary estimates for draw-keepers and repairs.

I gave you my views in regard to the proper and legal custody of the Long bridge in several letters addressed to you in April and May, 1863, in the latter of which months the bridge passed entirely out of the care and supervision of the Commissioner of Public Buildings, notwithstanding the joint resolution of Congress approved July 1, 1836, making it *the duty* of that officer to take care of it, &c.

Since that time I have neither exercised nor sought to exercise any control over it; and while used for railroad purposes, as it has been, it really seemed to me as if there was the utmost propriety, if not necessity, that it should be entirely controlled by the War Department. Now that the railroad is to be withdrawn from it, I think that it should be restored to the Commissioner.

I understand from my general superintendent, who has recently visited the bridge, that, in consequence of the great wear and tear occasioned to it by its use, both as a railroad bridge, for which it was never intended, and therefore very much too weak, and as a common roadway for carriages, it is much out of repair, and will need quite a large expenditure of money to restore it to good and safe travelling order. I therefore most respectfully suggest that, if the bridge is restored to my care, the War Department, to whose use it has been almost exclusively devoted for the past three years, should furnish the means for its repair.

Will you be pleased to correspond with the War Department in relation to this somewhat important matter, and make known to me the result at your convenience.

I have the honor to be, sir, with high respect, your obedient servant,

B. B. FRENCH,
Commissioner of Public Buildings.

Hon. J. P. USHER,
Secretary of the Interior.

OFFICE OF THE WASHINGTON, ALEXANDRIA AND GEORGETOWN R. R. CO
411 *Pennsylvania Avenue, corner 4½ street,*
Washington, D. C., December 3, 1864.

SIR: In answer to your inquiry as to the present condition of the new railroad bridge across the Potomac river, at the foot of Maryland avenue, in this city, that was authorized by Congress to be constructed and used by this company for railroad purposes, I have the honor to state that it has been completed, ready for the iron, since the month of September last, and that it is the intention

of the company to remove the iron from the present Long bridge, and lay the track upon the new bridge, as soon as the government will allow it to be done. The structure is a first-class one in all respects, and the plan of draw adopted has been found to be a perfect success. They can be opened by two men in less than two minutes, and closed in the same length of time.

Yours, very respectfully,

ALEXANDER HAY,
President W. A. & G. R. Co.

Hon. J. P. USHER,
Secretary of the Interior.

CAPTAIN JOHN A. WINSLOW.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES.

RECOMMENDING

A vote of thanks to Captain Winslow for skill and gallantry in the destruction of the pirate craft Alabama.

DECEMBER 8, 1864.—Referred to the Committee on Naval Affairs and ordered to be printed.

To the Senate and House of Representatives :

In conformity to the law of July 16, 1862, I most cordially recommend that Captain John A. Winslow, United States navy, receive a vote of thanks from Congress for the skill and gallantry exhibited by him in the brilliant action, whilst in command of the United States steamer Kearsarge, which led to the total destruction of the piratical craft Alabama, on the 19th of June, 1864, a vessel superior in tonnage, superior in number of guns, and superior in number of crew.

This recommendation is specially made, in order to comply with the requirement of the 9th section of the aforesaid act, which is in the following words, viz :

“That any line officer of the navy or marine corps may be advanced one grade, if, upon recommendation by the President by name, he receives the thanks of Congress for highly distinguished conduct in conflict with the enemy, or for extraordinary heroism in the line of his profession.”

ABRAHAM LINCOLN.

WASHINGTON CITY, December 5, 1864.

LIEUTENANT WILLIAM B. CUSHING.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

RECOMMENDING

A vote of thanks to Lieutenant Cushing for his important, gallant, and perilous achievement in destroying the rebel iron-clad steamer Albemarle.

DECEMBER 8, 1864.—Referred to the Committee on Naval Affairs and ordered to be printed

To the Senate and House of Representatives :

In conformity to the law of July 16, 1862, I most cordially recommend that Lieutenant William B. Cushing, United States navy, receive a vote of thanks from Congress for his important, gallant, and perilous achievement in destroying the rebel iron-clad steamer Albemarle, on the night of the 27th of October, 1864, at Plymouth, North Carolina.

The destruction of so formidable a vessel, which had resisted the continued attacks of a number of our vessels on former occasions, is an important event, touching our future naval and military operations, and would reflect honor on any officer, and redounds to the credit of this young officer and the few brave comrades who assisted in this successful and daring undertaking.

This recommendation is specially made in order to comply with the requirement of the 9th section of the aforesaid act, which is in the following words, viz: "That any line officer of the navy or marine corps may be advanced one grade, if, upon recommendation of the President by name, he receives the thanks of Congress for highly distinguished conduct in conflict with the enemy, or for extraordinary heroism in the line of his profession."

ABRAHAM LINCOLN.

WASHINGTON CITY, December 5, 1864.

PROTECTION OF AMERICAN SEAMEN.

LETTER

FROM

THE SECRETARY OF STATE,

TRANSMITTING

*Returns of the United States Collectors relative to relief and protection of
American Seamen.*

DECEMBER 13, 1864.—Referred to the Committee on Commerce and ordered to be printed.

DEPARTMENT OF STATE,

Washington, December 10, 1864.

SIR: In compliance with the act of Congress of March 2, 1799, I have the honor to communicate an abstract of the returns made to this department by collectors of customs, pursuant to the act of May 28, 1796, for the relief and protection of American seamen, registered in the several ports of entry of the United States during the year ending September 30, 1864.

I have the honor to be, sir, your obedient servant,

WILLIAM H. SEWARD.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

Abstract of returns of collectors of customs, pursuant to act of 1796, for relief and protection of American seamen, &c.

State.	District.	Collector.	Quarterly returns.	CITIZENS.	
				Native	Natural- ized.
Maine.....	Passamaquoddy..	Washington Long.	4th qr. 1863	11	.....
		Do.....	1st qr. 1864	6	.....
		Do.....	2d qr. 1864	6	.....
		Do.....	3d qr. 1864	5	.....
		Total.....	.....	28	.....
	Machias .....	.....	.....	No reports...	.....
	Frenchman's Bay.	J. H. Thomas.....	4th qr. 1863	10	1
		Do.....	1st qr. 1864	No report	.....
		Do.....	2d qr. 1864	No report	.....
		Do.....	3d qr. 1864	5	.....
		Total.....	.....	15	1
	Penobscot.....	S. N. Devereux.....	4th qr. 1863	10	.....
		Do.....	1st qr. 1864	6	.....
		Do.....	2d qr. 1864	2	.....
		Do.....	3d qr. 1864	9	.....
		Total.....	.....	27	.....
	Waldoboro' .....	.....	.....	No reports...	.....
	Wiscasset.....	Erastus Foote.....	4th qr. 1863	14	.....
		Do.....	1st qr. 1864	No report	.....
		Do.....	2d qr. 1864	No report	.....
		Do.....	3d qr. 1864	No report	.....
		Total.....	.....	14	.....
	Bath.....	Roland Fisher.....	4th qr. 1863	15	.....
		Do.....	1st qr. 1864	5	.....
		Do.....	2d qr. 1864	25	.....
		Do.....	3d qr. 1864	No report	.....
		Total.....	.....	48	.....
	Portland and Fal- mouth.	J. Washburn, Jr..	4th qr. 1863	217	3
		Do.....	1st qr. 1864	215	4
		Do.....	2d qr. 1864	99	3
		Do.....	3d qr. 1864	114	5
		Total.....	.....	645	15

Abstract of returns of collectors of customs, &c.—Continued.

State.	District.	Collector.	Quarterly returns.	CITIZENS.	
				Native.	Natural-ized.
Maine—Cont'd....	Saco.....	Ed'n B Smith, dep.	4th qr. 1863	No re	port
		Do.....	1st qr. 1864	No re	port
		Do.....	2d qr. 1864	No re	port
		Do.....	3d qr. 1864	5	.....
		Total.....	.....	5	.....
	Kennebunk	S. E. Bryant.....	4th qr. 1863	3	.....
		Do.....	1st qr. 1864	2	.....
		Do.....	2d qr. 1864	No re	port
		Do.....	3d qr. 1864	No re	port
		Total.....	.....	5	.....
	York.....	J. S. Putnam.....	4th qr. 1863	No re	port
		Do.....	1st qr. 1864	None	regist'd .
		Do.....	2d qr. 1864	None	regist'd .
		Do.....	3d qr. 1864	None	regist'd .
	Belfast.....	T. Harmon.....	4th qr. 1863	21	.....
		Do.....	1st qr. 1864	No re	port
		Do.....	2d qr. 1864	4	.....
		Do.....	3d qr. 1864	34	.....
		Total.....	.....	59	.....
	Bangor.....	W. P. Wingate...	4th qr. 1863	55	.....
		Do.....	1st qr. 1864	11	1
		Do.....	2d qr. 1864	53	1
		Do.....	3d qr. 1864	95	1
		Total.....	.....	214	3
New Hampshire..	Portsmouth	J. B. Upham.....	4th qr. 1863	1	.....
		Do.....	1st qr. 1864	2	.....
		Do.....	2d qr. 1864	3	.....
		Do.....	3d qr. 1864	7	.....
		Total.....	.....	13	.....
Vermont.....	Burlington .....	.....	.....	No re	ports....
Massachusetts	Newburyport....	Enoch G. Currier..	4th qr. 1863	10	1
		Do.....	1st qr. 1864	15	.....
		Do.....	2d qr. 1864	5	.....
		Do.....	3d qr. 1864	12	.....
		Total.....	.....	42	1

PROTECTION OF AMERICAN SEAMEN.

Abstract of returns of collectors of customs, &c.—Continued.

State.	District.	Collector.	Quarterly returns.	CITIZENS.	
				Native.	Natural- ized.
Mass.—Cont'd....	Gloucester	John S. Webber..	4th qr. 1863	85	5
		Do.....	1st qr. 1864	4	.....
		Do.....	2d qr. 1864	8	1
		Do.....	3d qr. 1864	7	.....
		Total.....	.....	104	6
	Salem & Beverly..	W. P. Phillips....	4th qr. 1863	11	1
		Do.....	1st qr. 1864	10	1
		Do.....	2d qr. 1864	5	.....
		Do.....	3d qr. 1864	12	.....
		Total.....	.....	38	2
	Marblehead	Wm. Standly.....	4th qr. 1863	1	.....
		Do.....	1st qr. 1864	No report	.....
		Do.....	2d qr. 1864	5	.....
		Do.....	3d qr. 1864	2	.....
		Total.....	.....	8	.....
	Boston & Charlestown.	John Z. Goodrich..	4th qr. 1863	90	2
		Do.....	1st qr. 1864	No report	.....
		Do.....	2d qr. 1864	85	1
		Do.....	3d qr. 1864	No report	.....
		Total.....	.....	175	3
	Plymouth.....	Thomas Loring...	4th qr. 1863	None	regist'd
		Do.....	1st qr. 1864	1	.....
		Do.....	2d qr. 1864	1	.....
		Do.....	3d qr. 1864	None	regist'd
		Total.....	.....	2	.....
	Fall River	Charles Almy.....	4th qr. 1863	1	.....
		Do.....	1st qr. 1864	5	.....
		Do.....	2d qr. 1864	1	.....
		Do.....	3d qr. 1864	12	.....
		Total.....	.....	19	.....
	Barnstable	C. T. Swift.....	4th qr. 1863	5	.....
		Do.....	1st qr. 1864	No report	.....
		Do.....	2d qr. 1864	No report	.....
		Do.....	3d qr. 1864	No report	.....
		Total.....	.....	5	.....

Abstract of returns of collectors of customs, &c.—Continued.

State.	District.	Collector.	Quarterly re- turns.	CITIZENS.	
				Native.	Natural- ized.
Mass.—Cont'd....	New Bedford....	Lawrence Grinnell.	4th qr. 1863	331	1
		Do.....	1st qr. 1864	128	.....
		Do.....	2d qr. 1864	389	3
		Do.....	3d qr. 1864	103	1
		Total.....	.....	951	5.
	Edgartown.....	John Vinson.....	4th qr. 1863	3	.....
		Do.....	1st qr. 1864	None	regist'd.
		Do.....	2d qr. 1864	9	.....
		Do.....	3d qr. 1864	28	.....
		Total.....	.....	40	.....
	Nantucket.....	Alfred Macy.....	4th qr. 1863	1	.....
		Do.....	1st qr. 1864	No re	port
		Do.....	2d qr. 1864	14	.....
		Do.....	3d qr. 1864	1	.....
		Total.....	.....	16	.....
Rhode Island.....	Providence.....	Charles Anthony..	4th qr. 1863	3	.....
		Do.....	1st qr. 1864	5	.....
		Do.....	2d qr. 1864	11	.....
		Do.....	3d qr. 1864	30	.....
		Total.....	.....	49	.....
	Bristol & Warren..	Wm. B. Taylor...	4th qr. 1863	3	.....
		Do.....	1st qr. 1864	11	.....
		Do.....	2d qr. 1864	2	1
		Do.....	3d qr. 1864	1	.....
		Total.....	.....	17	1
	Newport.....	Seth W. Macy....	4th qr. 1863	4	.....
		Do.....	1st qr. 1864	5	.....
		Do.....	2d qr. 1864	2	.....
		Do.....	3d qr. 1864	3	.....
		Total.....	.....	14	.....
Connecticut.....	Middletown.....	.....	.....	No re	ports....
	New London.....	Edward Prentiss..	4th qr. 1863	1	.....
		Do.....	1st qr. 1864	No re	port
		Do.....	2d qr. 1864	No re	port
		Do.....	3d qr. 1864	No re	port
		Total.....	.....	1	.....

Abstract of returns of collectors of customs, &c.—Continued.

State.	District.	Collector.	Quarterly returns.	CITIZENS.	
				Native.	Naturalized.
Conn.—Cont'd....	Fairfield.....	.....	.....	No reports....	.....
	Stonington.....	.....	.....	No reports....	.....
	New Haven.....	.....	.....	No reports....	.....
New York.....	Sackett's Harbor.....	.....	.....	No reports....	.....
	Genesee.....	.....	.....	No reports....	.....
	Oswego.....	.....	.....	No reports....	.....
	Buffalo Creek.....	.....	.....	No reports....	.....
	Oswegatchie.....	.....	.....	No reports....	.....
	Sag Harbor.....	.....	.....	No reports....	.....
	Champlain.....	.....	.....	No reports....	.....
	Cape Vincent.....	.....	.....	No reports....	.....
	Dunkirk.....	.....	.....	No reports....	.....
	Niagara.....	T. Spalding.....	4th qr. 1863	None regist'd	.....
		Do.....	1st qr. 1864	None regist'd	.....
		Do.....	2d qr. 1864	None regist'd	.....
		Do.....	3d qr. 1864	None regist'd	.....
	New York.....	H. Barney.....	4th qr. 1863	11	.....
		Do.....	1st qr. 18 4	16	.....
		Do.....	2d qr. 18 4	7	1
		S. Draper.....	3d qr. 1864	5	.....
		Total.....	.....	39	1
New Jersey.....	Perth Amboy.....	.....	.....	No reports....	.....
	Bridgeton.....	.....	.....	No reports....	.....
	Buington.....	.....	.....	No reports....	.....
	Great Egg Harbor.....	Israel S. Adams...	4th qr. 1863	No reports....	.....
		Do.....	1st qr. 1864	None regist'd	.....
		Do.....	2d qr. 1864	No report....	.....
		Do.....	3d qr. 1864	No report....	.....
	Newark.....	Peter W. Martin..	4th qr. 1863	None regist'd	.....
		Do.....	1st qr. 1864	None regist'd	.....
		Do.....	2d qr. 1864	None regist'd	.....
		Do.....	3d qr. 1864	None regist'd	.....
Pennsylvania.....	Philadelphia.....	W. B. Thomas.....	4th qr. 1863	21	.....
		Do.....	1st qr. 1864	31	.....
		Do.....	2d qr. 1864	13	2
		Do.....	3d qr. 1864	27	3
		Total.....	.....	92	5

Abstract of returns of collectors of customs, &c.—Continued.

State.	District.	Collector.	Quarterly returns.	CITIZENS.	
				Native.	Naturalized.
Pena.—Cont'd....	Presque Isle.....	Thomas Watkins..	4th qr. 1863	No re	port
		Do.....	1st qr. 1864	None	regist'd .
		Do.....	2d qr. 1864	No re	port
		Do.....	3d qr. 1864	None	regist'd .
Delaware .....	.....	.....	.....	No re	ports....
Maryland	Baltimore .....	.....	.....	No re	ports....
	Annapolis.....	.....	.....	No re	ports....
	Oxford .....	.....	.....	No re	ports....
	Vienna .....	.....	.....	No re	ports....
.....	Dist. of Columbia.	.....	.....	No re	ports....
Virginia.....	Alexandria .....	.....	.....	No re	ports....
Florida.....	Key West.....	James Howe.....	4th qr. 1863	7	.....
		Do.....	1st qr. 1864	8	.....
		Do.....	2d qr. 1864	8	.....
		Do.....	3d qr. 1864	9	.....
		Total.....	.....	32	.....
Ohio.....	Sandusky .....	.....	.....	No re	ports....
	Cuyahoga.....	.....	.....	No re	ports....
	Toledo.....	.....	.....	No re	ports....
Michigan	Detroit.....	.....	.....	No re	ports....
	Michilimackinac .....	.....	.....	No re	ports....
Illinois.....	Chicago.....	.....	.....	No re	ports....
Wisconsin.....	Milwaukee .....	.....	.....	No re	ports....
California.....	Monterey .....	.....	.....	No re	ports....
	Sacramento.....	.....	.....	No re	ports....
	Sonoma .....	.....	.....	No re	ports....
	San Francisco.....	.....	.....	No re	ports....
	Stockton.....	.....	.....	No re	ports....
Oregon.....	Astoria .....	.....	.....	No re	ports....
	Cape Perpetua .....	.....	.....	No re	ports....
	Port Orford.....	Wm. Ticknor.....	4th qr. 1863	None	regist'd .
	.....	Do.....	1st qr. 1864	No re	port
	.....	Do.....	2d qr. 1864	No re	port
South Carolina...	Beaufort.....	T. C. Severance...	4th qr. 1863	None	regist'd .
		Do.....	1st qr. 1864	None	regist'd .
		Do.....	2d qr. 1864	None	regist'd .
		Do.....	3d qr. 1864	None	regist'd .

PROTECTION OF AMERICAN SEAMEN.

RECAPITULATION.

State.	Native.	Naturalized.	Total.
Maine.....	1,060	19	.....
New Hampshire.....	13	.....	.....
Massachusetts.....	1,400	17	.....
Rhode Island.....	80	1	.....
Connecticut.....	1	.....	.....
New York.....	39	1	.....
Pennsylvania.....	92	5	.....
Florida.....	32	.....	.....
	2,717	43	2,760

ESTIMATES OF APPROPRIATIONS.

LETTER FROM THE POSTMASTER GENERAL, TRANSMITTING

Estimates of the appropriations needed for that department for the fiscal year commencing July 1, 1865.

DECEMBER 15, 1864.—Referred to the Committee of Ways and Means and ordered to be printed.

POST OFFICE DEPARTMENT,
December 14, 1864.

SIR: In compliance with the provisions of the second section of the act to change the organization of the Post Office Department, approved July 2, 1836, I have the honor to submit estimates of the sums of money expected to be required for the service of the year commencing July 1, 1865:

For inland mail transportation.....	\$7,800,000
For ship, steamboat, and way letters.....	8,000
For compensation to postmasters.....	3,175,000
For clerks for post offices.....	1,300,000
For payment of letter-carriers.....	400,000
For wrapping paper.....	75,000
For twine.....	17,000
For office stamps.....	6,000
For letter balances.....	2,500
For compensation to blank agents and assistants.....	7,000
For office furniture.....	2,000
For advertising.....	68,000
For postage stamps and stamped envelopes.....	250,000
For mail depredations and special agents.....	70,000
For mail bags.....	60,000
For mail locks and keys.....	8,000
For payment of balances due foreign countries.....	350,000
For miscellaneous payments.....	250,000

Estimate for transportation of foreign mails for 1866.

For trans-Atlantic mails.....	182,000
Between New York, Havana, and other West India ports.....	48,000
Between New York, Central America, and Pacific ports.....	20,000

Expenditures for 1866.....	14,098,500
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I have the honor to be, very respectfully, your obedient servant,
W. DENNISON, *Postmaster General.*

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

BROOKLYN NAVY YARD.

LETTER

FROM

THE SECRETARY OF THE NAVY,

ASKING

Appropriation for addition to the Brooklyn navy yard.

DECEMBER 19, 1864.—Referred to Committee of Ways and Means and ordered to be printed.

NAVY DEPARTMENT, *December 15 1864.*

SIR: Through you I ask leave to present to Congress an estimate of seventy-five thousand dollars for the purchase of land and water front adjoining the navy yard, New York, and request that the sum named be appropriated for the purpose stated.

The property in question was owned by a Mr. Ruggles, of Brooklyn, who obtained a grant from the legislature of the State to extend out from said premises a bulkhead, which would materially obstruct the channel-way from East river to the navy yard. The government contested his right to such extension, and obtained an injunction to stop it; but the matter has been in litigation, and to prevent further difficulty it is recommended to purchase this wharf and its privileges. Mr. Ruggles asked a large sum for this property—some \$250,000. He is dead, and the heirs now offer the property to the United States for \$75,000, the sum which the department offered for it, subject to an appropriation by Congress.

A plan* of the ground is herewith enclosed, showing its proximity to the yard, and great advantages to accrue to the yard from the purchase, giving the government what it most requires—more water front of the best water in the Wallabout channel, besides removing what is now a nuisance, the shell-bone stores. This purchase, if sanctioned by Congress, will be of much importance to the yard, and I earnestly recommend an appropriation for that object.

No estimate for this purchase could be made before this time, as the owner has but recently deceased, and the property falls to a number of heirs, who, to settle the estate, are willing to dispose of it at the price above stated.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

* The plan referred to has not been printed. The original drawing is in the room of the Committee of Ways and Means.

APPROPRIATIONS AND EXPENDITURES FOR THE NAVAL
SERVICE.

LETTER

FROM

THE SECRETARY OF THE NAVY,

TRANSMITTING

*A statement of the appropriations and expenditures for the naval service for the
year ending June 30, 1864.*

DECEMBER 21, 1864.—Laid on the table and ordered to be printed.

NAVY DEPARTMENT, *December 20, 1864.*

SIR: In compliance with the second section of the act of Congress approved May 1, 1820, I have the honor to transmit herewith a statement, prepared by the Second Comptroller, showing the appropriations for the naval service for the fiscal year ending June 30, 1864, the expenditures for the same period, the balances on hand, &c.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

TREASURY DEPARTMENT,
Second Comptroller's Office, December 6, 1864.

SIR: I have the honor to transmit, in duplicate, a statement of the appropriations for the Navy Department for the fiscal year 1863-'64, showing the balances of the appropriations on July 1, 1863; the appropriations for the fiscal year 1863-'64; the repayments and transfers in the same time; the amounts applicable to the service of the year 1863-'64; the amounts drawn by requisitions from the treasury for the same period; and finally, the balances on June 30, 1864; prepared in pursuance of an act of Congress approved May 1, 1820.

Very respectfully, sir, your obedient servant,

J. M. BRODHEAD,
Comptroller.

Hon. GIDEON WELLES,
Secretary of the Navy.

APPROPRIATIONS AND EXPENDITURES

Statement of the appropriations for the service of the Navy Department from July 1, 1863, to June 30, 1864, made pursuant to the provisions of the 2d section of the act of Congress of May 1, 1820, entitled "An act in addition to the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Heads of appropriations.	Balances of appropriations July 1, 1863.	Appropriations for the fiscal year 1863-'64.	Repayments from July 1, 1863, to June 30, 1864.	Amounts applicable to the service of the fiscal year 1863-'64.	Amounts drawn by requisitions from the treasury during the fiscal year 1863-'64.	Balance June 30, 1864.
Pay of the navy.....	\$17,665,657 82	\$19,423,241 00	\$2,297,500 62	\$39,406,399 44	\$24,635,820 94	\$14,770,578 50
Contingent expenses of the navy.....	79,104 55	250,000 00	61,855 37	390,959 92	110,235 30	290,724 62
Medals of honor.....	961 00	5,000 00		5,961 00		5,961 00
Pay of marine corps.....	1,128,888 31	791,785 80	16,260 74	1,936,934 85	524,407 99	1,412,526 86
Clothing of marine corps.....	240,308 98	223,398 00	1,730 34	425,437 32	202,072 48	223,364 84
Provisions of marine corps.....	222,895 29	135,928 00	992 09	359,813 38	109,215 57	250,597 81
Fuel for marine corps.....	69,319 69	31,430 75		100,750 44	30,750 00	70,000 44
Military stores, marine corps.....	15,415 65	15,000 00		30,415 65	14,750 00	15,665 65
Transportation, &c., marine corps.....	21,965 79	22,000 00		43,965 79	15,500 00	28,465 79
Contingencies, marine corps.....	45,802 24	45,000 00		90,802 24	44,906 02	45,896 22
Repairs of barracks, marine corps.....	8,013 40	8,000 00		16,013 40	7,500 00	8,513 40
Marine barracks, Mare island.....	100,000 00	39,058 44		139,058 44	100,000 00	39,058 44
Marine barracks, Portsmouth, N. H.....		92,000 00		22,000 00		22,000 00
Bounties for destruction of enemy's vessels.....		250,000 00		250,000 00		250,000 00
Bounties to seamen.....		500,000 00		500,000 00		500,000 00
Settlement of the accounts of officers, &c., on the Cumberland and Congress, act March 3, 1863.....		2,559 49		2,559 49		
Commissioners to the Islands of Chiriqui.....	9,417 28			9,417 28	2,559 49	9,417 28
Extra pay to officers and men serving in the Pacific.....	5,834 41			5,834 41		5,834 41
Naval cemetery near Philadelphia.....		16,000 00		15,000 00		15,000 00
Arming and manning ordnance ship Plymouth.....	25,169 96			25,169 96		25,169 96
Construction of sewer in Fishing avenue, Brooklyn.....	49,397 21			49,397 21		49,397 21
Salary of commissioner to codify naval laws.....		3,983 67		3,983 67		3,983 67

Testing plans and materials for rendering ships and floating batteries invulnerable.....	17,781 65	.....	.....	17,781 65	7,499 69	10 352 13
Enlarging hospital at marine barracks, Wash- ington, and constructing a sewer to Eastern Branch.....	9,050 00 400 00	..... .....	..... .....	9,050 00 400 00	..........	.....
Cylinder for roasting coffee.....	1,167 40	1,167 40	.....	1,167 40	.....	1,167 40
Coffee-roaster for navy yard, New York.....	1,153,313 33	4,088,111 43	84,047 11	5,287,471 87	2,586,856 65	2,700,616 92
Prize money to captors.....	.....	.....	.....	.....	.....	.....
Act for relief of Joseph Morehead, February 16, 1853.....	.....	413 42	.....	413 42	413 43	.....
Act for relief of legal representatives of Israel Waite.....	.....	1,500 00	.....	1,500 00	1,500 00	.....
Act for relief of the widows, &c., of officers, &c., lost in the Levant.....	.....	1,970 00	.....	1,970 00	1,970 00	.....
Act for relief of the widows, &c., of officers, &c., lost in the Bainbridge.....	.....	4,033 50	.....	4,033 50	4,033 50	.....
Act for relief of the widows, &c., of officers, &c., lost in the Cumberland and Congress.....	.....	3,630 00	.....	3,630 00	3,630 00	.....
Act for relief of officers, &c., of the steamer Cairo, May 21, 1864.....	.....	8,250 00	.....	8,250 00	8,250 00	.....
Act for relief of officers, &c., of United States steamer Monitor.....	.....	3,000 00	.....	3,000 00	3,000 00	.....
Resolution to compensate the crew of the United States steamer Varuna, July 11, 1862.....	.....	48 12	.....	48 12	48 12	.....
Marine barracks, Brooklyn.....	9,951 33	.....	.....	9,951 33	.....	9,951 33
BUREAU OF YARDS AND DOCKS.						
Contingent, yards and docks.....	876, 871 00	1,370,000 00	40,023 58	2,286,894 58	912,574 82	1,374,318 76
Pay of superintendents.....	267,037 46	126,688 00	2,548 39	396,273 85	103,836 65	291,437 20
Support of beneficiaries, naval asylum.....	38,160 88	32,000 00	11	70,160 99	29,974 40	40,186 59
Navy yard, Portsmouth, New Hampshire.....	283,286 22	151,935 00	1,402 33	436,623 55	202,263 41	234,360 14
Navy yard, Boston.....	632,042 39	186,500 00	53 03	818,536 42	262,408 47	556,186 95
Navy yard, New York.....	1,279,816 49	717,280 00	54,797 21	2,051,903 70	442,718 85	1,609,184 85
Navy yard, Philadelphia.....	152,168 53	214,945 00	.....	367,113 53	81,274 00	285,839 53
Navy yard, Washington.....	196,476 93	149,465 00	112 90	346,054 83	133,437 69	212,617 14
Navy yard, Norfolk.....	127,131 40	373,433 00	6,118 26	506,682 66	110,664 19	386,018 47
Navy yard, Pensacola.....	38,439 98	150,000 00	.....	198,439 98	12,197 25	176,242 73
Navy yard, Mare island.....	352,408 07	234,595 00	41,871 69	623,874 76	275,411 33	353,463 43
Navy yard, Sackett's Harbor.....	3,439 00	.....	.....	3,439 00	563 08	2,875 92
Naval station, Fort Royal, South Carolina.....	.....	144,600 00	.....	144,600 00	7,345 76	137,254 24

APPROPRIATIONS AND EXPENDITURES

Statement of the appropriations for the service of the Navy Department, &c.—Continued.

Heads of appropriations.	Balances of appro- priations July 1, 1863.	Appropriations for the fiscal year 1863-'64.	Repayments from July 1, 1863, to June 30, 1864.	Amounts applica- ble to the fiscal year 1863-'64.	Amounts drawn by the treasury dur- ing the fiscal year 1863-'64.	Balances June 30, 1863.
Basin and railway, California.....	\$5,892 18	\$5,200 00		\$5,892 18		\$5,200 00
Naval asylum, Philadelphia.....						
BUREAU OF PROVISIONS AND CLOTHING.						
Contingent, provisions and clothing.....	280,413 00	500,000 00	\$1,630 12	762,043 12	287,605 39	474,437 73
Provisions for navy.....	5,325,339 90	6,415,605 00	27,830 41	11,768,775 31	5,754,477 26	6,014,298 05
Clothing for navy.....	9,134 40	850,000 00	4,489,048 05	2,348,182 45	1,792,621 78	555,560 67
BUREAU OF NAVIGATION.						
Contingent of navigation.....	1,000 00	1,500 00		2,500 00	1,446 00	1,054 00
Contingent and wages at Observatory.....	22,753 20	20,000 00		42,753 20	9,232 00	33,521 20
Nautical Almanac.....	38,832 15	25,850 00		66,382 15	37,861 00	28,521 15
Nautical Instruments.....	49,634 98	101,042 00	1,700 00	150,876 98	76,537 59	74,339 39
Naval Academy.....	14,817 51	141,831 55		156,649 06	54,866 51	101,782 55
Printing Sailing Directions.....	8,956 46			8,956 46	6,397 00	2,559 46
Wind and Current Charts.....	11,191 35		240 49	11,431 84	144 00	11,287 84
Compensation to clerks, Naval Astronomical Expedition.....	500 00			500 00		500 00
Arranging, &c., specimens of natural history.....	1,728 62			1,728 62		1,728 62
Charts of the La Plata.....	6,909 41			6,909 41	711 66	6,197 75
Engraving charts of surveys of Behring's straits.....	8,613 37			8,613 37	4,740 00	3,873 37
Compass stations and magnetic directions.....	148,956 80			148,956 80	148,956 80	
Exploration and verification of ship canal near Isthmus of Darien.....	1,656 92			1,656 92		1,656 92
Books, maps, &c.....	18 57			18 57		18 57

FOR THE NAVAL SERVICE.

5

Preparing and printing North Pacific surveys. Report of survey of route between California and China.....	7,700 00	946 14	.....	.....	7,700 00	946 14	97,264 00	7,700 00
Navigation and navigation supplies .....	.....	126,000 00	.....	.....	.....	126,000 00	99,736 00	.....
BUREAU OF ORDNANCE.								
Ordnance and ordnance stores.....	5,529,876 78	11,040,300 00	75,276 11	16,645,452 89	7,728,251 72	8,917,201 17	.....	.....
Naval magazine, Portsmouth, New Hampshire.	50,334 43	20,050 00	1,600 57	71,985 00	19,748 41	52,236 59	.....	.....
Naval magazine, Boston.....	39,488 93	63,439 00	.....	102,927 93	6,274 73	96,663 20	.....	.....
Naval magazine, New York	8,366 42	42,000 00	2,292 59	52,659 01	10,608 00	42,061 01	.....	.....
Naval magazine, Philadelphia	1,658 14	8,163 00	.....	9,321 14	9,145 14	9,145 14	.....	.....
Naval magazine, Washington.....	.....	69,000 00	.....	69,000 00	.....	69,000 00	.....	.....
Naval magazine, Norfolk.....	15,174 20	.....	.....	15,174 20	6,785 00	8,399 20	.....	.....
Naval magazine, Pensacola.....	3,774 79	.....	.....	3,774 79	.....	3,774 79	.....	.....
Naval magazine, Mare island.....	11,011 42	29,368 00	.....	40,379 42	.....	40,379 42	.....	.....
Ordnance foundry, navy yard, Washington	43,000 00	.....	.....	43,000 00	31,230 00	11,770 00	.....	.....
BUREAU OF MEDICINE AND SURGERY.								
Contingent, medicine and surgery.....	40,000 00	60,000 00	.....	100,000 00	18,928 00	81,072 00	.....	.....
Surgeons' necessities and appliances	170,357 53	210,000 00	46 84	380,404 37	106,255 40	272,148 97	.....	.....
Naval hospital fund.....	116,155 00	.....	201,006 91	317,161 91	194,897 81	122,264 10	.....	.....
Hospital, Boston	66,962 86	17,500 00	.....	84,462 86	32,797 00	51,665 86	.....	.....
Hospital, New York	38,329 93	9,000 00	150 07	45,480 00	36,480 00	9,000 00	.....	.....
Hospital, Philadelphia	27,129 64	75,000 00	.....	102,129 64	4,246 00	97,883 64	.....	.....
Hospital, Washington	857 69	25,000 00	01	25,857 70	237 00	25,620 70	.....	.....
Hospital, Norfolk	32,121 53	5,000 00	6,493 85	43,615 48	19,334 21	24,281 27	.....	.....
Hospital, Pensacola	21,112 09	30,000 00	.....	51,112 09	404 00	50,708 09	.....	.....
Hospital, Memphis .....	.....	7,000 00	.....	7,000 00	.....	7,000 00	.....	.....
Hospital, New Orleans.....	.....	5,000 00	.....	5,000 00	.....	5,000 00	.....	.....
Hospital, Mound City	17,500 00	.....	.....	17,500 00	3,750 00	13,750 00	.....	.....
Hospital, Mare island.....	25,000 00	75,000 00	.....	100,000 00	9,074 00	90,926 00	.....	.....
Hospital, Portsmouth, New Hampshire.....	24,500 00	25,000 00	.....	49,500 00	.....	49,500 00	.....	.....
BUREAU OF STEAM ENGINEERING.								
Construction and repairs of machinery.....	5,775,000 00	28,312,000 00	1,970,500 79	36,057,500 79	9,898,368 73	26,159,134 06	.....	.....
Contingent, steam engineering.....	.....	25,000 00	.....	25,000 00	.....	25,000 00	.....	.....
Instating and conducting experiments for working steam expansively.....	20,000 00	.....	.....	20,000 00	20,000 00	.....	.....	.....

APPROPRIATIONS AND EXPENDITURES

Statement of the appropriations for the service of the Navy Department, &c.—Continued.

Heads of appropriations.	1863-64.					1864.	
	Balance of appro- priations July 1, 1863.	Appropriations for the fiscal year 1863-64.	Repayments from July 1, 1863, to June 30, 1864.	Amounts applica- ble to the fiscal year 1863-64.	Amounts drawn by requisitions from the treasury dur- ing the fiscal year 1863-64.	Balance June 30, 1864.	
Testing useful inventions.....	\$4, 160 00	.....	.....	\$4, 160 00	.....	\$4, 160 00	
Testing improvements in steam boilers.....	970 18	.....	.....	970 18	.....	.....
BUREAU OF CONSTRUCTION.							
Construction and repairs.....	37, 736, 071 16	\$26, 300, 000 00	\$705, 742 13	64, 741, 813 29	21, 773, 659 15	42, 969, 154 14	
Contingent, construction and repairs.....	43, 684 00	76, 000 00	5, 331 00	125, 005 00	48, 999 27	76, 005 73	
Temporary increase of the navy.....	.....	.....	962, 327 77	962, 327 77	239, 724 87	32, 602 90	
Construction of twenty iron-clad gunboats.....	10, 000, 000 00	.....	.....	10, 000, 000 00	2, 338, 624 00	7, 661, 376 00	
Maintenance of gunboat fleet proper.....	1, 286, 540 00	.....	496, 352 37	1, 782, 892 37	1, 782, 892 37	.....
Twelve small side-wheel steamers.....	.....	.....	75, 839 29	75, 839 29	.....	75, 839 29	
Armored ships, construction of.....	9, 210, 330 82	3, 600, 000 00	73, 197 37	12, 883, 458 19	9, 283, 458 19	3, 600, 000 00	
Seven steam sloops, 2d class.....	424, 528 65	.....	265, 536 30	690, 045 04	214, 383 47	475, 651 57	
Stevens's war steamer.....	862, 769 09	.....	.....	862, 769 09	.....	862, 769 09	
Five steam sloops.....	43, 048 77	.....	1, 629 66	44, 878 43	19, 976 10	24, 902 33	
Six steam frigates.....	432, 713 59	.....	5, 796 53	438, 440 12	20, 828 24	417, 601 88	
Coal depot at Key West.....	8, 775 38	60, 000 00	.....	68, 775 38	4, 606 00	64, 080 28	
BUREAU OF EQUIPMENT AND RECRUITING.							
Contingent, equipment and recruiting.....	998, 995 00	1, 250, 000 00	83, 759 76	2, 322, 754 76	667, 323 72	1, 655, 431 04	
Equipment of vessels.....	2, 000, 000 00	3, 500, 000 00	39, 986 90	5, 539, 986 90	2, 781, 481 63	2, 758, 505 22	
Fuel for navy.....	3, 066, 592 08	5, 340, 000 00	61, 428 80	8, 469, 020 88	4, 297, 957 46	4, 170, 063 42	
Hemp for navy.....	973, 253 45	700, 000 00	107, 481 40	1, 780, 734 85	583, 551 00	1, 197, 183 85	
Total.....	110, 150, 264 75	118, 911, 806 57	8, 571, 590 05	237, 633, 661 37	101, 418, 072 76	136, 215, 588 59	

RECAPITULATION.

Amount applicable to the service of the fiscal year 1863-'64, as per aggregate of fourth column.....	\$237,633,661 37
From which deduct amount of refunding requisitions and transfers, as per third column	8,571,590 05
Will show the amount applicable to the above period.....	229,062,071 32
From which deduct amount drawn by requisitions from the treasury, and amount of transfers, as per aggregate of fifth column	\$101,418,072 78
From which last sum deduct amount of refunding requisitions and transfers, as per third column.....	8,571,590 05
	92,846,482 73
Will leave the aggregate of sixth column of balances on June 30, 1864	136,215,588 59

TREASURY DEPARTMENT,

Second Comptroller's Office, December 6, 1864.

COAST SURVEY.

LETTER

FROM THE

SECRETARY OF THE TREASURY,

TRANSMITTING

The number and names of persons employed in the Coast Survey during the fiscal year ending June 30, 1864.

DECEMBER 22, 1864.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *December 21, 1864.*

SIR : I have the honor to transmit herewith, in accordance with the act of March 3, 1853, a statement showing the number and names of persons employed in the Coast Survey during the fiscal year ending June 30, 1864, the amount of their compensation, and time of employment, together with a statement of all expenditures made under the direction of the superintendent during that year. The general chart of the whole coast of the United States, called for in the above act, has been transmitted with the general report of the Coast Survey.

I am, very respectfully,

W. P. FESSENDEN,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

List showing the number and names of the persons employed in the Coast Survey during the fiscal year ending June 30, 1864, with the amount of compensation and time of employment; with a statement of all expenditures made under the direction of the Superintendent of the Coast Survey; prepared in pursuance of an act of Congress approved March 3, 1853, by Samuel Hein, general disbursing agent of the United States Coast Survey.

[Those marked with an asterisk (*) have been employed in conjunction with army and navy operations.]

Names and offices.	Amount of compensation.	Time employed.	Remarks.
<i>Superintendent.</i>			
A. D. Bache	\$6,000 00	1 year	
<i>Assistants.</i>			
Edmund Blunt	3,500 00	1 year	
F. H. Gerdes*	2,500 00	1 year	
C. O. Boutelle*	2,621 11	1 year	
J. E. Hilgard	2,300 00	1 year	
H. L. Whiting*	2,100 00	1 year	
John Farley	2,000 00	1 year	
George Davidson*	1,900 00	1 year	
W. E. Greenwell	1,700 00	1 year	
George W. Dean*	1,700 00	1 year	
A. F. Rodgers	1,400 00	1 year	
Henry Mitchell	1,400 00	1 year	
George A. Fairchild*	1,300 00	1 year	
A. W. Longfellow	1,200 00	1 year	
A. M. Harrison*	1,200 00	1 year	
Hull Adams	1,200 00	1 year	
R. M. Bache*	1,200 00	1 year	
Edward Goodfellow*	1,000 00	10 months	Resigned April 30, 1864.
James S. Lawson	1,200 00	1 year	
Charles M. Bache*	1,100 00	1 year	
S. C. McCorkle	1,000 00	1 year	
J. G. Oltmanns*	1,000 00	1 year	
P. C. F. West*	1,000 00	1 year	
W. S. Edwards*	900 00	1 year	
F. A. P. Barnard	1,600 00	1 year	
<i>Sub-assistants.</i>			
W. M. Johnson	1,000 00	1 year	
Clarence Fendall*	1,000 00	1 year	
C. T. Iardella*	900 00	1 year	
F. P. Webber*	900 00	1 year	
F. W. Dorr*	900 00	1 year	
W. H. Dennis*	900 00	1 year	
Charles Ferguson*	800 00	1 year	
Julius Kincheloe	800 00	1 year	
C. Rockwell*	800 00	1 year	
C. H. Boyd*	800 00	1 year	
R. E. Halter*	600 00	1 year	
Fred. F. Nes	600 00	1 year	
I. S. Bradford*	600 00	1 year	
Charles Hosmer*	600 00	1 year	
A. T. Mosman*	600 00	1 year	
J. A. Sullivan	683 29	10 mos. and 8 days ..	
<i>Hydrographic inspector.</i>			
C. P. Patterson	2,825 00	1 year	

List of persons employed in the Coast Survey—Continued.

Names and offices.	Amount of compensation.	Time employed.	Remarks.
<i>Artificer.</i>			
Thomas McDonnell.....	\$1,000 00	1 year.....	
<i>Aids.</i>			
Thomas C. Bowie*.....	\$40 p. mo. & sub.	1 year.....	
Henry W. Bache*.....	40 do.....	1 year.....	
John W. Donn*.....	40 do.....	1 year.....	
William W. Harding*.....	40 do.....	1 year.....	
H. Anderson*.....	40 do.....	1 year.....	
S. H. Lyman*.....	35 do.....	1 year.....	
C. P. Dillaway*.....	35 do.....	1 year.....	
L. L. Nicholson*.....	30 do.....	1 year.....	
A. C. Fauntleroy*.....	30 do.....	1 year.....	
H. M. De Wees*.....	30 do.....	1 year.....	
L. A. Sengteller*.....	30 do.....	1 year.....	
Charles S. Hein*.....	30 do.....	1 year.....	
F. W. Perkins.....	30 do.....	1 year.....	
C. Abbe.....	25 do.....	1 year.....	
A. M. Wetherill*.....	25 do.....	1 year.....	
H. G. Ogden*.....	25 do.....	1 year.....	
G. Bradford*.....	25 do.....	1 year.....	
J. W. Brown*.....	25 do.....	1 year.....	
H. L. Marendin*.....	25 do.....	7 mos. and 5 days	Entered Nov. 26, 1863.
S. P. Holt*.....	25 do.....	7 mos. and 5 days	Entered Dec. 1, 1863.
H. W. Palmer.....	15 do.....	10 mos. and 5 days	Entered August 27, 1863.
Franklin Platt*.....	15 do.....	7 mos.	Entered Dec. 1, 1863.
J. A. Guldin*.....	15 do.....	2 mos. and 28 days	Entered April 23, 1864.
J. B. Adamson*.....	15 do.....	2 mos.	Entered May 1, 1864.
Frank Granger.....	15 do.....	1 year.....	
G. C. Blanchard.....	15 do.....	1 year.....	
D. Kerr.....	70 do.....	1 year.....	
C. B. Boutelle.....	50 do.....	1 year.....	
Alexander Chase.....	50 do.....	1 year.....	
<i>Magnetic observers.</i>			
Samuel Walker.....	720 00	1 year.....	
H. W. Richardson.....	150 39	1 mo. and 25 days..	
<i>Disbursing agent.</i>			
Samuel Hein.....	2,500 00	1 year.....	
<i>Clerks.</i>			
R. L. Hawkins.....	1,300 00	1 year.....	
W. S. McPherson.....	800 00	1 year.....	
<i>Computers.</i>			
Charles A. Schott*.....	1,800 00	1 year.....	
Theo. W. Werner.....	1,566 00	1 year.....	
Eugenius Nulty.....	1,200 00	1 year.....	
James Main.....	1,008 34	11 months.....	
G. Rumpf.....	1,000 00	1 year.....	
R. Freeman.....	330 00	1 year.....	
<i>Tide computers.</i>			
L. F. Pourtales.....	1,600 00	1 year.....	
R. S. Avery.....	840 00	1 year.....	
P. H. Donegan.....	540 00	1 year.....	
M. Thomas.....	480 40	1 year.....	
F. R. Pendleton.....	210 00	10½ months.....	

List showing the number and names of the persons employed in the Coast Survey during the fiscal year ending June 30, 1864, with the amount of compensation and time of employment; with a statement of all expenditures made under the direction of the Superintendent of the Coast Survey; prepared in pursuance of an act of Congress approved March 3, 1853, by Samuel Hein, general disbursing agent of the United States Coast Survey.

[Those marked with an asterisk (*) have been employed in conjunction with army and navy operations.]

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George Davidson*	1,900 00	1 year	
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George W. Dean*	1,700 00	1 year	
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Henry Mitchell	1,400 00	1 year	
George A. Fairchild*	1,300 00	1 year	
A. W. Longfellow	1,200 00	1 year	
A. M. Harrison*	1,200 00	1 year	
Hull Adams	1,200 00	1 year	
R. M. Bache*	1,200 00	1 year	
Edward Goodfellow*	1,000 00	10 months	Resigned April 30, 1864.
James S. Lawson	1,200 00	1 year	
Charles M. Bache*	1,100 00	1 year	
S. C. McCorkle	1,000 00	1 year	
J. G. Oltmanns*	1,000 00	1 year	
P. C. F. West*	1,000 00	1 year	
W. S. Edwards*	900 00	1 year	
F. A. P. Barnard	1,600 00	1 year	
<i>Sub-assistants.</i>			
W. M. Johnson	1,000 00	1 year	
Clarence Fendall*	1,000 00	1 year	
C. T. Iardella*	900 00	1 year	
F. P. Webber*	900 00	1 year	
F. W. Dorr*	900 00	1 year	
W. H. Dennis*	900 00	1 year	
Charles Ferguson*	800 00	1 year	
Julius Kincheloe	800 00	1 year	
C. Rockwell*	800 00	1 year	
C. H. Boyd*	800 00	1 year	
R. E. Halter*	600 00	1 year	
Fred. F. Nes	600 00	1 year	
I. S. Biadford*	600 00	1 year	
Charles Hosmer*	600 00	1 year	
A. T. Mosman*	600 00	1 year	
J. A. Sullivan	683 29	10 mos. and 8 days ..	
<i>Hydrographic inspector.</i>			
C. P. Patterson	2,825 00	1 year	

List of persons employed in the Coast Survey—Continued.

Names and offices.	Amount of compensation.	Time employed.	Remarks.
<i>Artificer.</i>			
Thomas McDonnell.....	\$1,000 00	1 year.....	
<i>Aids.</i>			
Thomas C. Bowie*.....	\$40 p. mo. & sub.	1 year.....	
Henry W. Bache*.....	40....do.....	1 year.....	
John W. Donn*.....	40....do.....	1 year.....	
William W. Harding*.....	40....do.....	1 year.....	
H. Anderson*.....	40....do.....	1 year.....	
S. H. Lyman*.....	35....do.....	1 year.....	
C. P. Dillaway*.....	35....do.....	1 year.....	
L. L. Nicholson*.....	30....do.....	1 year.....	
A. C. Fauntleroy*.....	30....do.....	1 year.....	
H. M. De Wees*.....	30....do.....	1 year.....	
L. A. Sengteller*.....	30....do.....	1 year.....	
Charles S. Hein*.....	30....do.....	1 year.....	
F. W. Perkins.....	30....do.....	1 year.....	
C. Abbé.....	25....do.....	1 year.....	
A. M. Wetherill*.....	25....do.....	1 year.....	
H. G. Ogden*.....	25....do.....	1 year.....	
G. Bradford*.....	25....do.....	1 year.....	
J. W. Brown*.....	25....do.....	1 year.....	
H. L. Marendin*.....	25....do.....	7 mos. and 5 days..	Entered Nov. 26, 1863.
S. P. Holt*.....	25....do.....	7 mos. and 5 days..	Entered Dec. 1, 1863.
H. W. Palmer.....	15....do.....	10 mos. and 5 days..	Entered August 27, 1863.
Franklin Platt*.....	15....do.....	7 mos.....	Entered Dec. 1, 1863.
J. A. Guldin*.....	15....do.....	2 mos. and 28 days..	Entered April 23, 1864.
J. B. Adamson*.....	15....do.....	2 mos.....	Entered May 1, 1864.
Frank Granger*.....	15....do.....	1 year.....	
G. C. Blanchard.....	15....do.....	1 year.....	
D. Kerr.....	70....do.....	1 year.....	
C. B. Boutelle.....	50....do.....	1 year.....	
Alexander Chase.....	50....do.....	1 year.....	
<i>Magnetic observers.</i>			
Samuel Walker.....	720 00	1 year.....	
H. W. Richardson.....	150 39	1 mo. and 25 days..	
<i>Disbursing agent.</i>			
Samuel Hein.....	2,500 00	1 year.....	
<i>Clerks.</i>			
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<i>Computers.</i>			
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Theo. W. Werner.....	1,566 00	1 year.....	
Eugenius Nulty.....	1,200 00	1 year.....	
James Main.....	1,008 34	11 months.....	
G. Rumpf.....	1,000 00	1 year.....	
R. Freeman.....	330 00	1 year.....	
<i>Tide computers.</i>			
L. F. Pourtales.....	1,600 00	1 year.....	
R. S. Avery.....	840 00	1 year.....	
P. H. Donegan.....	540 00	1 year.....	
M. Thomas.....	480 40	1 year.....	
F. R. Pendleton.....	210 00	10½ months.....	

NAMES OF EMPLOYEES IN THE COAST SURVEY.

List of persons employed in the Coast Survey—Continued.

Names and offices.	Amount of compensation.	Time employed.	Remarks.	
<i>Drawing division.</i>				
M. J. McClery	\$1,800 00	1 year	Resigned Dec. 1, 1863.	
E. Hergesheimer*	1,300 00	1 year		
A. Lindenkohl*	1,225 00	1 year		
L. D. Williams	393 00	131 days		
H. Lindenkohl	1,105 00	1 year		
J. W. Maedel	246 00	3½ months		
F. Fairfax	628 00	1 year		
W. Fairfax	494 40	1 year		
B. Hooe, jr.	494 40	1 year		
W. B. McMurtrie	840 00	1 year		
James H. Logan	429 60	1 year		
E. Molitor	246 00	123 days		
E. Willenbacher	965 00	1 year		
D. Koch	99 00	3 months	Resigned August 1, 1863.	
W. T. Bright, clerk	870 00	1 year		
<i>Engraving division.</i>				
Edw'd Wharton, clerk	1,200 00	1 year		
John Knight, engraver	1,800 00	1 year		
A. Rolle	1,800 00	1 year		
A. Sengteller	1,500 00	1 year		
J. Enthoffer	1,800 80	1 year		
G. B. Metzgeroth	101 25	1 month		
H. S. Barnard	1,190 00	1 year		
A. Maedel	1,164 94	1 year		
J. C. Kendrup	1,348 50	1 year		
E. A. Maedel	999 00	1 year		
A. Peterson	1,001 66	1 year		
R. F. Bartle	863 50	1 year		
A. Buckle	655 00	1 year		
W. A. Thompson	706 50	1 year		
F. W. Benner	602 45	1 year		
Edward H. Sipe	628 00	1 year		
G. W. Thompson	572 90	1 year		
W. H. Davis	348 00	1 year		
William Phillips	1,436 50	1 year		
H. C. Evans	1,752 50	1 year		
G. J. Pinkard	191 80	5 months	Resigned Dec. 1, 1863. Resigned May 19, 1864.	
H. C. Saxton	286 39	8 mos. and 19 days ..		
<i>Hydrographic draughtsmen.</i>				
A. Balbach	1,181 00	1 year		
Edward Cordell*	999 00	1 year		
A. Strausz*	\$3 per day	1 year		
L. Karcher	765 00	1 year		
C. Heyne	256 50	14 days		
<i>Electrotypists.</i>				
George Mathiot	2,000 00	1 year	Resigned Jan. 31, 1864. From February 1, 1864.	
A. Zambroch	350 00	7 months		
Frank Ober	192 00	5 months		
<i>Copperplate printing.</i>				
John Rutherfordale	922 25	1 year		
I. Fries	456 78	1 year		

List of persons employed in the Coast Survey.—Continued.

Name and offices.	Amount of compensation.	Time employed.	Remarks.
<i>Lithographic printers.</i>			
Charles G. Krebs.....	\$802 50	1 year	
A. Brown	706 50	1 year	
James Ruhl	587 25	10 months	
William Young	431 50	1 year	
<i>Map room.</i>			
W. T. Johnstone, clerk..	628 00	1 year	
William Mertz	100 00	2 months	Resigned Sept. 1, 1863.
G. W. Francis	468 00	9 months	From October 1, 1863.
F. Hausam	52 00	1 month	For September, 1863.
<i>Instrument makers.</i>			
Thomas J. Hunt	942 00	1 year	
John W. Smith	119 25	53 days	Left September 1, 1863.
R. Sebellhaus	620 87	291½ days	
J. Foller, apprentice..	366 00	1 year	
C. W. Black, apprentice	250 95	1 year	
James Hess, apprentice..	65 75	131½ days	Left December 10, 1863.
M. F. Keys, apprentice..	39 00	78 days	
<i>Carpenters.</i>			
A. Yeatman	863 50	1 year	
Henry Trine	706 50	1 year	
John W. Barrett, apprentice.	211 80	1 year	
<i>Archives and library.</i>			
John Downs	600 00	1 year	
A. M. Smith	330 00	1 year	
<i>Clerks.</i>			
W. W. Cooper	1,500 00	1 year	
John T. Hoover	1,100 00	1 year	
V. E. King	960 00	1 year	
F. A. Lueber	216 66	4½ months	Resigned Nov. 10, 1863.
W. Gadsby, jr	519 60	1 year	
J. J. Hendricks	28 18	26 days	Resigned July 26, 1863.
<i>Messengers.</i>			
Daniel Flynn	630 00	1 year	
Thomas Kenney	585 60	1 year	
Peter Kraft	440 56	10 mos. and 15 days	Died May 15, 1864.
W. B. Ingram	466 50	1 year	
John H. Diggs	318 90	8 months	
Sampson Nutter	466 50	1 year	
Dennis Orme	418 80	1 year	
R. Craven	283 20	236 days	Left.
W. Moore	24 00	24 days	Left.
<i>Watchmen.</i>			
B. Neff	556 16	1 year	
George M. Kraft	454 42	1 year	

List of persons employed in the Coast Survey—Continued.

Names and offices.	Amount of compensation.	Time employed.	Remarks.
<i>Tide observers.</i>			
R. T. Bassett	\$35 p. mo. & sub.	1 year	Resigned Feb. 29, 1864. From March 1, 1864.
Thomas E. Ready	50 per month ..	1 year	
M. C. King	20 .. do	8 months	
Cornelius Kelly	15 .. do	4 months	
Louis Wilson . W. coast ..	70 .. do	1 year	
Andrew Cassidy .. do	70 .. do	1 year	
H. E. Uhrlandt .. do	70 .. do	1 year	
<i>Ship-keepers.</i>			
Matthew Creevy	40 per month ..	1 year	
Thomas Downey	1 per day	1 year	
Henry Knight	50 cts. per day ..	1 year	
<i>Extra observers.</i>			
Benjamin Peirce	1,500 00	1 year	
B. A. Gould	1,500 00	1 year	
Charles S. Peirce	600 00	1 year	
<i>Publication.</i>			
F. Engel, draughtsman ..	942 00	1 year	
A. S. Clements	396 00	1 year	
E. Nicholson	300 00	1 year	
E. M. Pinkney	300 00	1 year	
Edward H. Courtenay ..	506 00	11 months	
A. Davies	108 39	3 mos. and 19 days ..	
J. F. Stack, watchman ..	143 64	108 days	Left.
<i>Pay of engineers.</i>			
R. B. Swift	1,314 90	1 year	
William Buttrick	1,088 49	1 year	
W. H. Mapes	1,015 00	1 year	
James Smith	949 00	1 year	
Patrick Callahan	134 00	2 months and 9 days ..	
Andrew Blass	729 87	6 mos. and 14 days ..	
Anthony McMahon	738 48	8 mos. and 19 days ..	
W. H. Van Wart	132 85	1 mo. and 13 days ..	Left August 13, 1863.
W. D. Barnes	104 46	1 mo. and 13 days ..	Left August 13, 1863.
Stephen Hinton	228 10	2 months	Left December 17, 1863.

Statement of expenditures for survey of the Atlantic and Gulf coast in fiscal year 1863-'64, in order of sections of the coast, and of operations in each section.

Sections.	Third quarter 1863, July, August, and September.	Fourth quarter 1863, October, November, and December.	First quarter 1864, January, February, and March.	Second quarter 1864, April, May, and June.	Total for the year.	Total for each sec- tion.
SECTION I.						
Triangulation and astronomi- cal.....	\$7,779 77	\$3,597 81	\$1,538 85	\$2,258 01	\$15,174 44	\$39,616 33
Topographical.....	7,087 31	3,713 60	1,050 00	1,212 55	13,063 46	
Hydrography and tides.....	8,064 42	2,098 04	470 81	745 16	11,378 43	
SECTION II.						
Triangulation.....	4,337 88	3,223 53	2,241 30	2,178 83	11,981 54	25,100 85
Topographical.....	2,005 81	1,220 85	380 82	1,202 40	4,809 88	
Hydrography and tides.....	2,922 46	1,654 37	1,866 60	1,866 00	8,309 43	
SECTION III.						
Topographical.....	1,369 81	1,236 74	1,125 27	1,824 82	5,556 64	5,784 14
Hydrography and tides.....	60 50	67 00	55 00	45 00	227 50	
SECTION IV.						
Triangulation.....		2,081 60	2,339 83	1,766 63	6,188 06	12,594 08
Topography.....		925 51	1,682 60	2,232 21	4,840 32	
Hydrography.....		482 50	381 60	701 60	1,565 70	
SECTION V.						
Topography.....			2,518 30	2,274 65	4,792 95	22,216 87
Triangulation and hydrogra- phy.....	995 40	3,665 95	5,487 80	7,274 77	17,423 92	
SECTION VIII.						
Topography.....	1,371 78	2,409 65	2,499 23	2,880 61	9,161 27	13,752 98
Triangulation and hydrogra- phy.....		1,439 99	1,557 32	1,594 40	4,591 71	
Longitude and telegraphic op- erations.....						4,601 13
New instruments.....						674 00

RECAPITULATION OF FIELD EXPENDITURES.

Section I.....	\$39,616 33
Section II.....	25,100 85
Section III.....	5,784 14
Section IV.....	12,594 08
Section V.....	22,216 87
Section VIII.....	13,752 98
Longitude and telegraphic operations.....	4,601 13
New instruments.....	674 00
Total field expenditures.....	124,340 38

OFFICE EXPENDITURES.

Work of reducing observations, drawing, engraving, printing maps, electrotyping, materials, and general office work.

Assistant in charge of office	\$2,300 00
Computations, tidal and other	7,336 74
Drawing	7,820 27
Engraving and materials	14,483 01
Electrotyping and materials	3,373 08
Copperplate printing and materials	2,658 97
Lithographic printing and materials	3,453 71
Instrument makers and materials	1,991 53
Carpentry and materials	1,415 73
Archives and library	1,040 25
Recording	1,024 39
Messengers and watchmen	2,928 42
Map room	747 75
Disbursing	2,500 00
Rent of offices	2,000 00
Fuel, wood, coal, oil, and candles	1,276 84
Stationery and drawing materials	1,613 48
Express transportation and telegraph messages	978 88
Travelling expenses	222 30
Contingent repairs of offices, water-pipes, cleaning chimneys, &c., and all others not above enumerated	1,697 64
Total office expenses	<u>60,862 99</u>

GENERAL RECAPITULATION.

Field expenditures	\$124,340 38
Office expenditures	60,862 99
Total	<u>185,203 37</u>

Expenditures for continuing the survey of the western coast in fiscal year 1863-'64.

SECTIONS X AND XI.

Field expenditures.

One triangulation and topographical party	\$20,229 70
One triangulation party	14,039 08
One topographical party	9,681 70
One hydrographic party	20,577 90
Tidal operations	6,118 67
New instruments	245 23
Total field expenditures	<u>\$70,892 28</u>

Office expenditures.

Assistant in charge	\$1,600 00
Computation, tidal and other	2,736 00
Longitude computations	2,100 00
Drawing maps	4,015 38
Engraving and materials	7,272 59
Electrotyping and materials	598 98
Printing maps and materials	4,546 29
Map room	620 00
Instrument makers and materials	354 26
Carpentry and materials	917 02
Carried forward	<u>24,760 52</u>

NAMES OF EMPLOYEES IN THE COAST SURVEY.

9

Brought forward.....	\$24,760 52	\$70,992 82
Archives and library.....	356 00	
Recording.....	547 78	
Messengers and watchman.....	1,351 80	
Disbursing.....	1,300 00	
Rent of office.....	1,350 00	
Stationery and drawing materials.....	636 00	
Fuel: Wood, oil, &c.....	672 27	
Express and telegraphic messages.....	116 96	
Contingent.....	489 40	
Total office expenses.....		31,580 73
Total expenditures.....		102,473 01

Expenditures for continuing the survey of the Florida reefs and keys in fiscal year 1863-'64.

FIELD EXPENDITURES.

Magnetic and tidal operations.....	\$2,283 98
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OFFICE EXPENDITURES.

Computations.....	\$390 00
Drawing.....	840 00
Engraving.....	1,804 25
Instrument making.....	620 87
Archives and library.....	150 00
Disbursing.....	800 00
Rent of office.....	425 00
Contingent.....	4 85
Total office expenses.....	5,034 97
Total expenditures.....	7,318 95

The following expenditures for special survey, &c., have been made under the direction of the Superintendent of the Coast Survey in the fiscal year 1863-'64:

For running a line to connect the triangulation on the Atlantic coast with that of the Gulf coast, across the Florida peninsula.....	\$222 00
For publishing the observations made in the progress of the survey of the coast.....	3,471 95
For pay and rations of engineers used in the hydrography of the coast survey no longer supplied by the Navy Department.....	6,435 14
For repairs of vessels used in the coast survey.....	6,174 28
For commutations of rations, &c.....	5,902 00

SAMUEL HEIN,

General Disbursing Agent, United States Coast Survey.

COAST SURVEY OFFICE, September, 1864.

H. Ex. Doc. 13—2

DOCK-YARDS AND IRON WORKS OF GREAT BRITAIN AND
FRANCE.

LETTER

FROM

THE SECRETARY OF THE NAVY,

IN ANSWER TO

A resolution of the House of 20th instant, transmitting report of Chief Engineer King, as also May, in relation to iron-clad vessels and dock-yards of Europe.

DECEMBER 22, 1864 — Referred to the Committee on Naval Affairs and ordered to be printed.

JANUARY 19, 1865.— Ordered that 1,000 copies, with the maps accompanying the same, be printed for the use of the Navy Department.

NAVY DEPARTMENT, *December 22, 1864.*

SIR: I have the honor to communicate herewith to the House of Representatives, in compliance with its resolution of the 20th instant, the report made to this department by Chief Engineer J. W. King, in relation to the iron-clad vessels and dock-yards of Europe; also the maps accompanying it.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

REPORT ON THE DOCK-YARDS AND IRON WORKS OF GREAT BRITAIN
AND FRANCE BY CHIEF ENGINEER J. W. KING, U. S. NAVY.

NEW YORK, *November 23, 1864.*

SIR: While performing the duties of inspector of the construction of all the iron-clad steamers building west of the Alleghanies, I received, at Pittsburg, Pennsylvania, on the 3d of August last, the following order:

"NAVY DEPARTMENT,
" *Washington, July 25, 1864.*

"SIR: The Naval Committee of the House of Representatives having recognized the necessity of establishing a navy yard for the construction of iron vessels, the fabrication of steam machinery and the manufacture of armor plates, the department has deemed it advisable to send you to Europe. * * *

* * * * * You will accordingly take steam as early as

practicable, and visit and examine the best dock-yards, engine factories, rolling mills and iron-clads in Great Britain and the north of France, and in Belgium, if your time will permit. The want of a proper establishment in the United States has become a national misfortune, and to enable the government to act advisedly in the appropriation for so great a work, you will furnish the department, * * * * * embracing, among other things, the arrangement and conveniences of the public and private establishments for carrying on work of this kind, and a description of all the machinery and tools necessary for an establishment such as our government would need. Upon these points it is desirous to have full information.

"Very respectfully,

"GIDEON WELLES.

"Chief Engineer J. W. KING, *U. S. Navy, New York.*"

In obedience to this order, I sailed from New York in the British North American mail steamer *Scotia*, August 10, and arrived at Liverpool August 20. Immediately after my arrival in England I put myself in communication with our ministers and consuls, from whom I required assistance.

Soon after my arrival in London, the Hon. Charles F. Adams, minister plenipotentiary and envoy extraordinary to the court of St. James, received, in reply to his request for my admission into the dock-yards of Great Britain, the following letter:

The secretary of the admiralty presents his compliments to his excellency Mr. Adams, and begs to acquaint his excellency that, agreeably with the request contained in his note of the 27th instant, the necessary orders have been given for permitting Chief Engineer J. W. King, of the United States navy, to view her Majesty's dock-yards and other works and manufactories at Woolwich, Sheerness, Deptford, Chatham, Pembroke, Portsmouth and Devonport.

ADMIRALTY, *August 29, 1864.*

On presenting this letter to the officer stationed at the gate of each dock-yard visited, I was escorted to the office of the commanding officer, and at his office was found the order from the admiralty to admit me.

I was then informed that every facility would be afforded for my examination of the yard and all the works within it. It is proper to add that this order was executed fully, and that much time was devoted by the chief officers of the several yards in showing and explaining to me the details of the various branches of employment. It is also proper to say that my intercourse with all the dock-yard officials I met was exceedingly pleasant.

The day after my arrival in Paris, the Hon. William L. Dayton, minister, &c., at the court of the Emperor of the French, made application to the minister of marine to admit me into the imperial dock-yards of France. Seven days after this application the following permit was received:

[L. S.] CABINET DU MINISTRE.—MOUVEMENTS.—ANNÉE, 1864.—MOIS DE 7 ET DE 8.

Marine et Colonies.

Monsieur King, Chief Ingénieur Américain, est autorisé à visiter les établissements de la Marine à Cherbourg, Brest, Lorient, Rochefort et Toulon.

Signature de Porteur.

Le Ministre Secrétaire d'Etat de la Marine et des Colonies,
DE LA RONAIRE LE NOWSY.

J. W. KING,

Chief Engineer United States Navy.

NOTA.—Sur la presentation de cette carte il sera delivré par les prefets maritimes ou par les directeurs hors des ports les permissions nécessaires pour visiter les établissements de la marine.

Access to the private establishments visited was gained by means of introductory letters from gentlemen known to the proprietors or managers of them. I have further to add that my intercourse with the parties I met at these establishments was in every instance pleasant.

From the date of my arrival in Europe until November 1, the day I left for home, no time was lost, unnecessarily, in discharging the duties assigned me, as will be apparent from the following named public and private establishments visited in different parts of the kingdom of Great Britain and in France, viz:

IN FRANCE.

The Cherbourg dock-yard, engine factories of M. Mazeline and M. Nillus; the ship-building yard and engine factory of M. Normand, and the Paris Locomotive Works.

IN GREAT BRITAIN.

The dock-yards of Portsmouth, Devonport, Keyham, Chatham, Woolwich, Sheerness, and Deptford.

PRIVATE ESTABLISHMENTS.

The Mill Wall iron ship-building, iron-manufacturing, and engine factory establishment; the Thames iron ship-building, iron-manufacturing, and engine factory establishment, both located on the river Thames; the several engine factories of Messrs. John Penn & Son, Greenwich, Messrs. Maudslay & Sons and Messrs. Jackson & Watkins, London; and Messrs. Humphrey & Tennant, Deptford; Captain Blakely's gun factory, Blackfriar's Bridge, London; the Armor Plate Mills, forge iron and steel works of Messrs. John Brown & Co.; the Cyclops Works of the same character; the engine works and steam hammer manufacturing establishment of Messrs. Davy Brothers, and the steel works of Mr. Bessimer, all at Sheffield; the gun and tool manufacturing establishment of Messrs. Joseph Whitworth & Co.; the engine and bridge-building works of Mr. Fairbairn, and the Atlas engine factory, all located at Manchester; the hydraulic works, engine and gun factories of Sir Wm. G. Armstrong; the Gates Head rolling mills, and the iron ship-building yard of Messrs. John Rogerson & Co., all on the river Tyne; the iron ship-building yard and engine factory of Messrs. Napier & Son; the engine factory of Messrs. Todd and McGregor; engine factory and iron ship-building yard of Messrs. Randolph and Elder; the Park Head forge and armor-plate mill; the Lancefield forge; Hyde Park foundry and the smithery of the Messrs. McLelland, all on the river Clyde; the iron ship-building yard and engine factory of Messrs. Laird Brothers, at Birkenhead; the Mersey steel and iron works; the Vauxhall engine works, and the steel ship-building yard of Messrs. Jones, Quiggin & Co., Liverpool.

The following iron-clad ships-of-war were visited:

IN FRANCE.

The Couronne and Magenta.

IN GREAT BRITAIN.

The Minotaur, Northumberland, Agincourt, Achilles, Caledonia, Lord Warden, Pallas, Prince Albert, Royal Alfred, and Valiant; besides three Turkish iron-armored-ships building by Messrs. Napier and Son, Glasgow, one Italian iron-armored vessel, and a Prussian of a similar character.

The time occupied in obtaining, through the proper channels, letters to influential parties, and in travelling to the different establishments, located as they are at distant points, and widely apart, reduced the very limited time, named in the order, that I was to remain in Europe, for the examination of the several works, to a minimum. Hence full and detailed descriptions of all the works, although very desirable, is found to be impossible.

The report will, therefore, embrace a brief description of each dock-yard visited, and a description of a few important private establishments, with the names of others.

The description of the machinery, tools and appliances necessary for such an establishment as we need, can only be made clear and comprehensive by drawings of the buildings accompanying. This will be noticed in the conclusion of the report.

DOCK-YARDS OF FRANCE.

The imperial dock-yards of France are five in number, viz: Cherbourg, on the English channel; Brest, near the channel; Lorient and Rochefort, on the Bay of Biscay; and Toulon, on the Mediterranean.

Cherbourg being the most important, it was chosen for examination, time not permitting others to be visited.

CHERBOURG.

The first French port of war and most important dock-yard of France is located on the English channel, nearly opposite Portsmouth. It is an artificial dock-yard, with roads formed by the construction of a great breakwater. The area covered within the walls can be measured from the plans.

The works within and the fortifications without occupied the French fifty-five years, from 1803 until 1858, when the present Emperor opened the basin which bears his name.

The works within the yard consist of three great basins and two minor ones, eight dry docks, eleven building-slips, and twenty-eight substantial stone buildings.

The docks and basins have been excavated from slate quartz of the same formation as that from which the Keyham docks (noticed hereafter) have been excavated. The first or outer basin, known as the "avant port militaire," or Dock Napoleon I, with entrance from the roads, and outlets to the other basins, covers an area of 224,250 square feet. The second or inner basin, known as the "basin de flot," has an area of 218,933 square feet; and the third, known as the "arrière basin de flot," or Dock Napoleon III, covers an area of 273,000 square feet. The three are connected by locks and gates. Contiguous to the basins are the dry-docks; the avant port militaire possessing one, and the arrière basin seven. Round the basins are distributed the building-slips, workshops, and storehouses.

At an enormous cost, said on the best authority to amount to 200,000,000 francs for the works of the yard, and 100,000,000 francs for the defences, Cherbourg has been constructed, and it is to be observed that these outlays were made at a period and place when and where the wages of labor were insignificant in comparison to the wages of labor in this country; moreover, convict labor was employed to a great extent. The defences are believed to be the most successful effort of French engineering skill; numerous forts and batteries not only encircle the yard, but also the breakwater; and every other commanding point, both to seaward and in the rear, has been turned to the best account.

Accompanying this report are two ground plans, each drawn to a scale, with

explanations; one shows the location of the dock-yard, and the other shows the basins, dry-docks, building slips, and buildings.

The basins first claim attention. After the excavations from the slate quartz, they are formed throughout, bottoms and walls, with heavy blocks of granite. In the same manner are the dry-docks and building slips constructed, and the whole are beautiful specimens of masonry.

The avant port has no gates or caissons at the entrance from the roads, and into it all vessels first enter, passing afterwards to the inner docks or basins at pleasure. On the south side of the entrance to this basin are the smitheries, the forges, and the machine works, a location and arrangement found to be inconvenient at the present time, as regards the transportation of material to the shops or of machinery to and from the vessels in the basins and in the docks. On the south side of the basin are four building slips, covered with substantial ship-houses—but of ancient date—and one dry-dock, smaller in capacity than those attached to the arrière basin. The ship-houses are 117 meters long by 27 meters high, having ordinary roofs supported by granite columns, seven feet square and thirty-five feet from centre to centre. Neither on the west nor on the southwest are there any shops in close proximity to the avant port.

The smitheries and machine works, shown No. 6 on the plan, are under one roof, separated by a cross wall; this building is 750 feet long by 70 wide. In the south end are forty-eight smithery fires, ranged on either side by the necessary cranes; four steam-hammers and two tilt-hammers, with four ordinary heating furnaces and a crane to each. All the appliances in the smithery are behind the best improvements found in such shops recently constructed. The north end contains the machinery and tools for repairing and fitting the steam machinery of the vessels in the port. The machines and tools embrace the usual kind found in such shops, and are the productions of Whitworth and Rigby, of England, and Mazeline, of France. With one or two exceptions, the exceptions being those of Mazeline, it may be said that they are of a date anterior to the improved machines in the best English engine factories. The dimensions of this shop on the ground floor are: length, 320 feet; breadth, 70 feet.

Adjoining this building and at the north end are the iron and brass founderies, under one roof. The iron foundery contains four cupolas, two drying ovens, four ordinary cranes, and other appliances.

At a short distance from the machine works, No. 14 on the plan, is the machine erecting shop. Here all the heavy machinery for the vessels is fitted and put together previous to being placed on board. The building is one story high and 180 feet long by 80 feet wide. It contains one travelling crane, movable on wheels over a floor rail track; one very large lathe, and several large boring, slotting, and drilling machines, besides the erecting attachments. Like the machines in the other shops, they are from patterns prior to recent improvements.

The inconvenient location of these steam factories, as a whole, together with the necessity for more extensive works, containing improved machinery and tools to meet recent changes in vessels-of-war, have led to the erection of other factory buildings on the south side of the arrière basin de flôt, which will be noticed presently.

The basin de flôt is of the following dimensions in round numbers: 945 feet long by 706 feet wide, with a lock-gate entrance of 80 feet.

On the east side of this basin is the ordnance building, containing the small arms and stores, and on the south side are the mast-houses, spar-houses, mould-lofts, sail-lofts, and galleys.

The arrière basin de flôt is the great work of the dock-yard; its construction commenced in 1836, and having only been completed in 1858, it was twenty-two years in hand. Its dimensions in round numbers are: length, 1,365 feet;

breadth, 650 feet. On the east side of this basin, No. 3 shown on the plan, are the storehouses and offices. On the north side are four dry-docks, two of the largest class each, at the bottom 600 feet long by 70 feet wide, and two smaller ones. To the east of the dry docks, No. 15 on the plan, are the boiler-making and copper and tin shops, all under one roof, and separated by longitudinal and cross divisions. The building is one story high, 320 feet long by 118 feet wide. One portion, divided into two longitudinally, is devoted to boiler-making, and has an overhead travelling crane in each division to facilitate the movement of heavy weights. Parallel with the boiler-making section, and convenient to it, are the heavy boiler-making tools, consisting of rolls, punching, shearing, and drilling machines. None of these tools are of the best varieties; besides, the shops are minus the steam riveting machines, boiler-plate planing machines, and many other improved machines of this period, found in the English dock-yards and best English engine factories. In the centre of the building, at the extreme south end of the yard, are the pumping engines and their boilers, for removing the water from the *arrière bassin de flot* and the docks belonging to it. These engines are of short stroke, and geared by means of cogwheels, so as to reduce the velocity of the pumps below that of the engines—an arrangement for pumping water not advisable to be copied.

At both ends of the same building are wood work-shops. The hydraulic works and model rooms are No. 5 on the plan. In the former all work appertaining to pumps and pump gear are manufactured. In the model-room is a plan of the dock-yard and a complete model of it on a large scale, showing all the buildings, basins, docks, and building-slips. West a little, No. 32 on the plan, is the reservoir for supplying the yard and the vessels-of-war in the port with fresh water. The water is received from the same source as that from which the supply of the town is drawn. The west side of the *arrière bassin de flot* is occupied with seven buildings-slips and one small dry-dock. The slips are formed like those previously named, and are of sufficient capacity to allow the building of any class of vessels, but they have no ship-houses over them. The vessels built on these slips launch into the basin and are brought to rest before reaching the opposite walls by means of rafts pushed before them.

The south side of the basin is occupied by two dry-docks of the largest class, capable of taking in any vessel now afloat, besides timber, storehouses, and the steam factories now in course of construction. The new factories are intended to supply the deficiencies before named, but they are not laid out on a scale commensurate with the demands that would necessarily be made on so great a dock-yard as Cherbourg, in these days of steam navigation and armored ships, if the French had not other extensive works. The buildings of the new factories, now nearly completed, embrace those for the machine works, the smithery, and forge, and are doubtless intended for immediate necessities. No new foundry has been commenced. The smithery building is in form of a right angle, with legs of equal length, each of which is 175 feet long by 70 feet in width. It is one story high, and, like all the other Cherbourg dock-yard buildings, is constructed of a peculiar soft stone of the locality. It is covered with a metal roof; is properly ventilated, and lighted both from the top and sides. In the centre longitudinal line of the building are judiciously arranged in iron frames the smithery fires, 88 in number, so that the anvils on either side of the building are brought directly under the light of the windows. In one angle of the building are to be erected the steam hammers, furnaces, and other appliances.

The building for the machine works forms an opposite right angle to the smithery, and is of the same dimensions. As yet no machinery or tools have been placed in it.

At the extreme southwest end of the dock-yard are the sailors', marine, and gendarme barracks.

The joiners' shops (No. 9 on the plan) are west of the ship-houses.

The steam saw-mills are No. 10 on the plan. This branch of employment has proved to be one of the most useful and economical belonging to the dock-yard. The dimensions of the building are 850 feet long by 105 feet wide, divided into two parts by a cross wall; one end containing the stores of timber, and the other all the machinery necessary for sawing and working wood into any and all the shapes required in wood ship-building, including the formation of the frames of ships. Many of these machines are the invention of, and were constructed by, the celebrated French engineer M. Normand.

At the extreme south end of the yard are the bakery and provision stores. The bakery is extensive. The building is two stories high, and 685 feet long by 64 feet wide; one of the peculiarities of the French system being that all the bread for the use of their vessels of war is baked in the dock-yards.

No. 33, shown on the plan, is a hydrometer; it measures the rise and fall of the tides continuously, and there is a clear and complete daily record kept of it, from beginning to end of each year. This instrument is the invention of an Egyptian.

Conveniently arranged on either side of the entrance to the avant port are coal storages, admitting of coaling vessels without interfering with other work. This can be seen at No. 26 on the plan.

The streets and avenues of the Cherbourg dock-yard are paved throughout with blocks of stone, and rail tracks traverse all avenues leading to or from the workshops, basins, docks, and building-slips.

The basins and docks are not provided with steam cranes to facilitate the movement of heavy weights. An imperfect substitute is supplied by a floating derrick within the basins. It is, however, in contemplation to erect cranes and shears in sufficient number and power.

No. 1 on the plan is the quarters of the major general, and number 37, the dock-yard entrance gate and guard-house. Admission to the dock-yard is given to natives by the prefect maritime only. A foreigner cannot pass within the gate without authority from the minister of marine, at Paris, on the presentation of which, with his signature, to the prefect maritime, a second written permit passes him over the yard under an escort of a gendarme, unless in unusual cases like my own, when the United States consul was in company.

Cherbourg, in short, is a dock-yard of great engineering skill, and shows what may be accomplished in those cases where nature has done little more than trace the outline and furnish an abundant supply of water. The basin accommodation is very extensive, and the largest basin, the *arrière de flôt*, with all the docks attached to it, is designed for the sinking of a small fleet. When the necessity for sinking has passed, the water may be pumped out at pleasure.

It will be seen that there are eight dry-docks and eleven building-slips, and all of them are available for the simultaneous building of wooden vessels. Altogether, a force of 10,000 to 11,000 men could be advantageously employed within the dock-yard walls. Recent improvements, when completed, will make room for more men, so that it may be said, without exaggeration, that the capabilities of the yard for building, repairing, and equipping vessels-of-war exceed those of our four northern navy yards combined.

The land approaches of Cherbourg, in addition to the redoubts and forts shown on the plan, possess features of an interesting kind. An enemy landing near the place for the purpose of its reduction by siege would have a task before him not offering the faintest hope of success. His every step for miles would be impeded even by numerically smaller force from behind successive natural field-works, which there would be no carrying by assault. Cherbourg, when created, was regarded by the first engineers of France as a stronghold, both to seaward and in the rear, frowning defiance to the world; but in those days there were no rifled guns, no heavy ordnance, and none of the destructive

projectiles of the present day, nor were there any armored ships-of-war. Such changes in naval warfare places Cherbourg dock-yard, at the present period, in the greatest danger when approached by an enemy from the sea. The heavy iron-clads of the British navy could, in a few days after declaration of war between the two countries, steam up to within three or four miles of the works, lay without the breakwater, and leisurely plant shells, from their 600-pounder rifled guns, into the yard, until its buildings would be reduced to heaps of ruins. This dilemma was never thought or dreamed of during the long years of patient study and toil in its construction; but the facts are before them now, and were frankly admitted by the French naval officers I had the pleasure to meet in France. "The best," said they, "that can now be done, is to mount heavy guns in the forts and incur additional expenditure for floating roadstead batteries, but even after that the works within the yard cannot be considered secure, if approached by a powerful enemy from the sea."

TOULON.

In name and tradition Brest has hitherto taken rank next to Cherbourg, but Toulon is now the second imperial dock-yard of France. As before stated, it was not visited under the order, but some years ago I passed three weeks in the town of Toulon, and had access to the dock-yard daily. It differs from Cherbourg in the fact of being formed on a natural harbor and in a more secure position from bombardment. It has three basins, and, at the time of my visit, there were but three dry-docks and as many building-slips; but I was informed at Cherbourg that now the dry-docks are nine in number, and the building-slips sixteen in number, all of the largest class, besides others contemplated for iron ship building; also, that new steam factories have recently been erected, including a smithery containing 300 fires. Doubtless the greater security felt in the position of Toulon over that of Cherbourg decided the question of placing new and extensive works in the former.

LORIENT.

Lorient takes third rank; and, as a construction yard, it may now be considered nearly equal to any other in France. It is easily approached from the bay of Biscay, and its position on the projecting land between the two rivers—the Scorff and the Blavet—gives it natural advantages that have been recognized and are now being turned to account. Additional factory works have been recently erected, including facilities for iron ship building; and in this yard the two French iron ships were constructed. Some heavy guns have recently been manufactured at the government foundry at Ruelle for the sea defences.

ROCHEFORT.

Rochefort ranks fifth and last, both as a port of war and a yard of construction; yet its capabilities are large. It has no basins, but there are three dry-docks and as many as seventeen building-slips. Two of the docks are of large class and one of small class.

The five imperial dock-yards of France, great as their capabilities are, do not comprise all the establishments under the orders of the French government. The private ship-yards at Bordeaux, Nantes, La Seyne, and Havre, the extensive iron mills at Crusôt, the forges de la Basse Indré, the Indret factory, and all the engine factories in France, can be commanded by the minister of marine at a day's notice. He can either take charge of the establishments, order work to be done in them at prices fixed by himself, or at pleasure conscript men from them into the imperial dock-yards.

HAVRE.

The most important marine engine manufactory establishment in France is that of M. Mazeline, at Havre, and the chief productions of the establishment have been the steam machinery for the following iron clads of the imperial navy: the iron-clads are the Couronne, Normandie, Magenta, Solferino, Flandre, and Héroïne. The Couronne and Héroïne, it may be stated, are iron ships, and the only iron ships of the imperial navy, except some batteries, transports, and despatch vessels. In addition to the steam machinery of those iron-clads, M. Mazeline has furnished the engines and boilers of the imperial yacht L'Aigle, and the engines and boilers of the Amazone, Impetueuse, and Audacieuse of the imperial navy. At present there are in hand, in the establishment, the engines for a large frigate building at Brest, and the engines of several small screw vessels.

M. Mazeline's facilities for the manufacture of steam machinery are considerable. Several buildings, detached from each other, cover an area of twelve acres; and, in addition, there is a boiler-making shop in a different locality from the other works. The works, as in like establishments, embrace the machine and erecting shops, foundries, smithery and forge, pattern shop and boiler shop. Of these, the only ones of note at the present time are the machine and erecting shops. These are combined in one building, which is capacious and convenient for active operations, and are economical in structure. It is, moreover, a form of building which admits of a good distribution of the machinery and appliances, and gives the foreman a better oversight of the workmen and everything within than is afforded in any similar dock-yard building. The cross-section view that is to follow this report will best exemplify its peculiarity. The walls are brick, the roof and framework wood, covered with slate, and the structure one story high. It will be seen that the end walls are carried to the full height and the side walls to the lower elevation of the hanging roof. The lighting is from the lower and upper roofs and from the upper vertical part of the main building. The whole of the central or main part of the roof and framework is supported on two rows of columns longitudinally, and the columns divide the building internally into three separate divisions. They also support the travelling cranes which carry all the heavy weights from end to end of the building. On either side of the columns there is a line of shafting, from which all the machines are driven. The centre division of the building is the erecting shop proper, with the heavy lathes, boring machines, planing and slotting machines, &c., near the columns; the space between these columns, the whole length of the building, is available for putting the engines and other heavy work together. The arrangement is one of great convenience for moving of heavy shafts, forgings, and castings from the machines, or *vice versa*, by means of the overhead travelling cranes. In the side divisions, under the hanging roofs, are grouped together all the small machinery and tools, and there all the light parts of the engines are fitted and finished. The machinery, tools, and appliances are of good descriptions, and the work executed is of a high character. Many of the tools are the production of Whitworth and Rigby, of England, but several are the invention and manufacture of M. Mazeline. Among the latter may be named two vertical planing machines, with moving tools, worked by screws, having seven feet stroke. Each of these machines is operated by a small engine built in the machine frame vertically, so that the machines are not dependent for driving on the other machinery of the establishment. This is a contrivance admitting of application to all heavy lathes, boring mills, planing, slotting, and other heavy engine factory machines. The advantages are, first, the speed of the machine is directly under the control of the workman; second, in the event of any of the machines being operated after the usual working hours, the

main engine, together with the whole shafting of the establishment, do not require to be kept in motion ; third, accident to the main engine does not interfere with the working of the detached machines. This last advantage will be best appreciated by those who have witnessed the machinery of an entire establishment standing idle for a whole hour, while a main belt was undergoing repairs. One of the chief machines in the erecting shop is a great lathe manufactured by M. Mazeline at a cost of 87,000 francs. This lathe is geared to move at a speed of from three to fourteen revolutions in the minute, and in it at present is an immense three-throw crank shaft for the engines of the large frigate now building. Those engines, it may be stated, have three side-by-side horizontal back-acting cylinders, the middle one being used solely for expanding the steam from the outside ones. Of the other machines worthy of note is one for turning the wrists of crank shafts of any dimensions by placing the shaft in a fixed position and revolving movable cutters round the wrists. This arrangement obviates the use of immense costly machines for the work, and saves the power and inconvenience of revolving such great weights from the centres of huge lathes. The dimensions of the building, roughly measured, are 290 feet long by 180 feet wide.

The next building to be noticed is the pattern shop. It is a two-story brick building, very properly located near the drawing rooms and offices, but separate and distinct from the other buildings, that in case of fire it should not spread unduly. It differs from other pattern shops in having the wood-working machines and pattern-making tools and appliances on the ground floor, and the pattern storage rooms above.

The foundry is badly located, and deficient in capacity and all modern appliances. To remedy these, and meet the demands of increasing trade, the erection of a new foundry has been commenced. The new foundry is to be peculiar in its ground plan and general arrangements, as will be seen from the drawing that is to follow this report. It may be termed two foundries, parallel with each other, and connected by a central passage. Outside of the central passage, on one side, in a house are the cupolas, three in number, and on the other side are the air-furnaces, two in number. Along the central passage the molten metal will be carried from the cupolas to the parallel foundries. The smithery contains four steam hammers, with the necessary furnaces and cranes. There is also a sufficient number of smithery fires. Neither the building nor its appliances can be said to be up to the requirements of the times.

The boiler shop is really antiquated in respect to fixtures ; it does not at all harmonize with the machine and erecting shops. There is no steam-riveting machine, and no appliances to facilitate the movement of weights, such as are found in the best engine factories of England. In short, there is nothing beyond the ordinary boiler-making tools, and the buildings, and the merest sheds. Such is the engineering establishment of M. Mazeline, the first marine-engine builder of France, and member of the imperial senate. Near the works of M. Mazeline, and on the same street, are the engine-works of M. Nillus, the second in name and tradition in Havre. They, as near as can be judged by a superficial examination, are on one-half the scale of M. Mazeline's. In the total absence of recent improvements, description is superfluous.

There being no more engineering works of note in Havre, a visit to the wood-ship building yard of M. Normand was thought of, and proved instructive. M. Normand is the most celebrated scientific ship-builder in France, and his reputation is acknowledged throughout Europe. He is the inventor of the diagonal system of planking vessels. Unlike our wood-ship building yards, there is attached, on a moderate scale, to M. Normand's yard a machine shop, a smithery, and a foundry. These additions are, however, the work of M. Normand's son, a mechanician and a mechanical engineer, of almost as great celebrity as his father is in ship-building. M. Normand, jr., is the inventor of the wood con-

verting machinery in use in all the French dock-yards, Rochefort alone excepted. That machinery saws ships' frames to any desired curve, and wood work of all kinds into all shapes, in an efficient, expeditious, and simple manner. Some five years ago the British admiralty sent a commission of dock-yard engineers and others to report on the efficiency of M. Normand's sawing machines in the Breast dock-yards. The commission unanimously recommended their adoption in all the British dock-yards.

In the yard there is at present an aviso on the stocks, planked diagonally inside. On some smaller vessels the system is carried out to the utmost, there being one course of diagonal frame inside, and a course outside without frame. M. Normand has tested boats built in that manner, and thinks he gains as much as fifty per cent. in strength.

The other engine factories in France of repute are M. Armand's at Bordeaux, M. Gouin at Nantes, the Ciotat Company, and the La Seyne Company.

BRITISH DOCK-YARDS.

The dock-yards of Great Britain are seven in number, viz :

Portsmouth, on the Channel; Devonport and Keyham, on the west coast; Woolwich and Deptford, on the river Thames; Chatham, on the river Medway; Sheerness, at the junction of the Thames and Medway; and Pembroke, on the Welsh coast.

PORTSMOUTH.

Portsmouth dock-yard is located on the English Channel, nearly opposite Cherbourg. It is fortified, and the approaches to it well covered. It possesses a spacious natural harbor, and in respect to position, extent of ground covered, and number and capacity of buildings, has hitherto occupied the foremost place among English dock-yards. The area within the walls is greater than any one of the old yards; still the ideas and wants of the present day point, as in the case of other English dock-yards, to indefinite expansion.

The ground plan accompanying this report will give a clear view of the general arrangement of the basins, docks, ship-houses, and buildings now existing, and also of the new works, which are not merely in contemplation, but for the carrying on of which the first votes were sanctioned during the last session of Parliament. The dock-yard has been one of the chief seats of manufactures for the royal navy, and a brief description of its principal workshops will be found instructive.

On the northeast side of the dock-yard is the steam basin, the basin in which steam machinery is put into or taken out of vessels, or where general machinery repairs are carried on. The entrance to the steam basin is from the harbor, through the camber or dry-dock No. 7, hereafter to be mentioned. On the eastern end of the basin is located a pair of box wrought-iron, steam-operating shears, 145 feet high, designed chiefly for hoisting and lowering boilers out of or into vessels. The shears have two main purchases and one crab, with engines to each; these, together with the boiler, are located at a convenient distance from the basin. On the same side of the basin there is, in addition, one large Fairbairn steam crane, having the boiler and engines attached. Besides these appliances for raising and lowering weights, there are on the borders of the basin five Fairbairn cranes, operated by manual labor. On the east side of the basin are the dry-docks, No. 8 and No. 11 on the plan, the first three hundred feet, and the second nearly four hundred feet long, measured on the bottoms. On the west side of the basin, and parallel with its greatest length, are the machine, boiler, erecting, and copper shops, in one building, under one roof. The building, like the others in Portsmouth dock-

yard is of brick. It is seven hundred and twenty feet long by forty feet wide, measured inside, and two stories high. Entering the first or lower story, the height of which is twenty-eight feet, it is found divided, by cross-walls, into five equal compartments.

The boiler shop and boiler-making machines occupy three of the north divisions. The divisions are conveniently arranged and well stocked with a variety of the most superior machinery, tools and appliances of the present day. It may be briefly stated that there are three wrought-iron over-head travelling cranes; one direct-acting steam riveting machine; a machine for boring tube sheets, several holes at a time, mathematically correct; a machine for drilling angle irons, six holes at a time; angle iron cutters; radial drilling machines, besides the usual shearing, punching, and bending machines. The machines are all accessible to the boilers under construction. The floor is paved with wood blocks, on end, and under it small blast pipes pass from the fans, with outlets arranged at convenient points for attaching rivet-heaters.

The division adjoining the boiler shops is occupied exclusively as a machine erecting shop; it has but one travelling crane, a few heavy machines, and the usual mechanical appliances. The next or north division, on the ground floor, is the machine shop for heavy work; it is provided with two travelling cranes, and stocked with heavy machinery and tools of the best kind.

Ascending to the second floor of the building, the machine shop is first reached, which is provided with the usual machinery and tools for fitting and finishing light work; and afterwards the coppersmiths' shop, the chemical and store rooms. The coppersmiths' shop contains several tools and appliances not usually found in such places; among them are a circular sawing machine for sawing off, correctly, the ends of pipes, a longitudinal radial drilling machine for drilling holes in the flanges of pipes and cylinders without removing them, and several small overhead railway cranes and other minor appliances. It may be added that the building containing the various shops just named was built originally for a storehouse, and is, therefore, not altogether such a building as would have been designed for the various purposes.

On the south side of the basin are the iron and brass foundries, the pattern shops, the chief engineer's offices, and the drawing rooms. The iron foundry is two hundred feet long by forty-five feet wide, with thirty feet height from the floor to the bottom of the over-head cranes.

The building is of brick, with an iron frame roof, slated. It is well lighted, and the internal arrangements and appliances are complete in all respects. There are three wrought-iron travelling cranes and three wall cranes, with cast-iron uprights, wrought-iron jibs and tube braces, and three cupolas ranged in the centre of one of the side walls. Convenient to the cupolas are hydraulic lifts for raising the pig-metal and coal to the platforms. At right angles with the building is another of equal dimensions, two stories high. On the lower floor are the foundry cleaning rooms and the foundry store-room. On the upper floor are the pattern shop and pattern store-room, in separate divisions. The pattern shop proper occupies the larger portion of the floor, and is the most perfect, in its detail arrangement, of any shop of the kind I ever entered. A complete and sufficient number of wood-working machines are ranged on one side of the room, and the work-benches are on the opposite side. Unlike other pattern shops, there are no tool chests, but each bench contains the workman's tools in its drawers, and to each bench is a parallel vice and a planing spring catch.

The pattern shop storage room has a most perfect distribution of patterns, and the room, and everything in it, are models of cleanliness. The patterns are contained in cases, with iron frames and supports, each case having its special patterns so marked, and each pattern its special mark in plain letters. All the cases are neatly painted and varnished. One man has charge; he remains

constantly in the room, keeps a record, and notwithstanding the patterns are millions in number, any one of them can be reached at any desired moment.

The brass foundry is also excellent. It is one story high, one hundred and five feet long by eighty-five feet wide, divided, longitudinally, by a wall with a centre opening, in which are located two cupolas and two air furnaces arranged to discharge the metal into the division prepared for making the heaviest castings. In the opposite divisions are the crucible furnaces, twelve in number. This foundry is the largest and most complete, of its kind, in any of the dock-yards, and in it are made all the heavy brass castings for the other royal dock-yards.

On the west side of the machine and boiler shops are the smithery and forge. These occupy a large brick building, with a metal roof, which is unusually well lighted from the sides; nearly two-thirds of the side area consist of glass. It contains one hundred and ten smithery fires, ranged in a quadrangle, with separate pipes from each pair of fires, discharging the smoke and gas into one common, over-head horizontal pipe, and afterwards into the chimneys at either corner of the building. There are six steam hammers, five of Naysmith's and one of Morrison's, the largest of these being of sufficient weight to make a shaft fourteen inches in diameter. The hammers are all provided with the necessary furnaces and iron cranes; the cranes supported by and revolving round underground central shafts. The largest one of the hammers is provided with two furnaces opposite each other, the hammer being between them, and there is a steam travelling crane extending from one furnace to the other, directly over the hammer. The furnaces discharge their smoke into an underground tunnel, and thence to a central chimney. In addition to these facilities there are numerous small cranes and other appliances common to such places. Besides this smithery, there is another small one on the south side of the basin, not shown on the plan. It contains two small steam hammers and thirty ordinary smithery fires, ranged on both sides of the building, the hammers and anvils between them.

No. 8, on the plan, is the building in which armor plates are prepared for vessels, after delivery from the contractors. It is one story high, one hundred feet long by forty feet wide. It contains one peculiarly constructed heating furnace, which, together with the appliances for handling the heavy plates with the least possible labor, is worth copying. All the work done in the building to the armor plates is that of bending them to fit the required curves of the vessels, and drilling and countersinking the bolt holes. For the latter work radial drilling machines are employed.

This concludes the works denominated steam factories, and no more need be said of them beyond the fact that they are of insufficient capacity, and that the location of the foundries, smitheries, and pattern shops is exceedingly objectionable.

It is proper, however, to add, that rail tracks extend from all the buildings to the basins, and from one building to another, so that weights are readily moved, on carriages, to or from any desired point. The time and money saved by this arrangement are very great. In our navy yards there are no railway facilities, but weights are dragged about by cattle and manual labor.

The insufficient capacity of the steam factories, together with the inconvenient location of some of the buildings, is acknowledged, and it is in contemplation to erect new factories on the location marked No. 11 on the plan.

Leading from the steam basin to the harbor, in a southwesterly direction, is the camber, the large dry-dock spoken of before. It is 644 feet long on the bottom, and has three gates, one at the harbor entrance, one in the centre, and one at the basin outlet. This arrangement admits of the dock being used as two, or one, as may be desired.

No. 9, on the plan, is the saw-mills, which are two stories high. The lower floor contains all the usual heavy sawing machines, while the upper floor is used for other work.

No. 5 is the building containing the block-making machinery invented by the celebrated engineer J. K. Brunell. This machinery is complete and perfect, in detail and in combination, and by it the blocks for all the vessels of the royal navy have been made for more than thirty years.

The only other basin in the dock-yard, besides the one named, is the ship basin, south of the camber, with an outlet directly from the harbor. It is used chiefly for placing vessels in to be fitted out for sea or to be docked. Attached to it are four dry-docks, namely, Nos. 2', 3', 4', and 5', shown on the plan. These docks were constructed in the days when ships-of-war were of short dimensions. They are of the following lengths, all measured on the bottoms. No. 2' is 220 feet 1 inch; No. 3', 270 feet 8 inches; No. 4', 285 feet 4 inches, and No. 5', 208 feet 9 inches. South of the basin is dry-dock No. 1', with inlet from the harbor; its length on the bottom is 229 feet 4 inches. North of the basin is dry-dock No. 6', also with inlet from the harbor; its length on the bottom is 192 feet 8 inches. Dry-dock No. 9' is in the northwest corner of the dock-yard; its length is 253 feet 4 inches, measured on the bottom. All the docks, building-slips and basins are, as before stated, formed of granite blocks, and are constructed in the most substantial manner.

Between dry-dock No. 9' and the camber are the building-slips, which are five in number. They are in a group, covered with substantial and well-lighted ship-houses. The spaces between the building-slips, under the ship-houses, are paved with wooden blocks on end, and between some of them, in a line with the vessels building, are over-head travelling cranes and steam-hoisting appliances for raising timber to the vessels under construction.

Having now briefly described the buildings and appliances in which the principal mechanical operations are carried on, it will only be necessary to name the other buildings, and to add that all of them have heavy walls and are capacious, and sufficiently substantial to endure for centuries.

These buildings may be best mentioned in the arbitrary order of the plan: No. 1, boiler-house, and No. 3, chief engineer's office; No. 7, engine-house, containing engines and boilers for pumping out the docks; No. 10, guard and store-houses, and No. 12, police station; Nos. 13 and 14, storehouses, and Nos. 15, 16 and 17, timber sheds and wood-work shops; No. 18, officers' houses, in which reside all the principal officers of the yard; and No. 19, admiral superintendent's house; Nos. 20 and 21, storehouses, and No. 22, the building for the officers of the different departments; No. 23, tar-making house; No. 24, water tank, and No. 25, rope-making house; No. 26, mast-making house; No. 27, boat pond or water area, in which ships' boats are floated; No. 28, storehouses; No. 29, rigging and sail loft; No. 30, chain and cable store; and No. 33, gate entrance to the dock-yard.

Such is a brief description of the Portsmouth dock-yard of the present day. What its future is to be, will be best seen from the plan showing the proposed extension.

The following paragraph on the subject will be found instructive:

"A select committee having been appointed, with Lord C. Paget as chairman, to take into consideration the basin and dock accommodation of the United Kingdom, an opportunity is offered for testing the merits of the plans proposed for the extension and improvement of Portsmouth dock-yard, plans of a more comprehensive character than any which have before been submitted to the consideration of the admiralty on that or any similar subject. The projector of this great scheme has not only submitted elaborate designs showing what is required, but he has also explained fully all the difficulties that beset this important question, and the method by which those difficulties may be surmounted. The works for the extension of the Chatham dock-yard, which were designed by the same hands and are now fast progressing, comprise a large amount of work, but the scheme for the proposed extension and improvement of Portsmouth yard is

more difficult to deal with, and unless the plans and reports are printed in full for the information of the committee, it will be utterly impossible for the members to comprehend the subject so clearly as they should in justice to its importance. The condensed plan shows the extension in two parts, what is proposed to be done for the present being shown in full red lines, and a portion, which is marked as for "possible future extension," being shown in dotted lines. The entire design as shown on the plan referred to commences at the present steam basin, at the north end of the dock-yard, and extends thence four thousand five hundred feet in a northerly direction, over the narrow water-ways and mud lands of the harbor, including Great and Little Whale islands. At its widest part the plan is upwards of three thousand feet in width. The first part of the plan, shown in full red lines, consists of a tidal basin with an area of nineteen acres, and a depth of water of thirty feet at low spring tides. This basin adjoins the present steam basin and timber ground, and will have a communication with the former through its present north wall. At the head of the basin are shown three docks, each five hundred feet in length and of commensurate depth. West adjoining this tidal basin is shown a repairing basin, having thirty feet depth of water at high water spring tides, with an area of twenty-two and a half acres, in which vessels could lie afloat during the time they are under repair. At the head of this basin are four berths or slips for ships, with hydraulic lift and its accompanying engines and valves. In front of these two basins and their docks and repairing slips is a channel, leading from the main channel of the harbor, which will have thirty feet depth of water at low-water spring tides. The second part of the plan, shown in dotted lines, consists of a basin of sixty-two acres, containing on its eastern side two docks and four slip-ways of the largest description, and next to this magnificent basin the plan shows fifty docks or ways for holding vessels high and dry out of the water, to a size reaching three thousand tons.

"The importance of this latter part of the scheme is obvious, when it is considered that, however perfectly an iron ship may be rigged, stored and prepared for commission, when in the first-class steam reserve, she can never go to sea after being commissioned until she has been placed in dock and had her bottom cleaned. A wide, deep channel is shown past the front of the new works, from the north end of the dock-yard to Little Whale island, communicating between the deep water channels of Portsmouth main harbor and Porchester lake."

DEVONPORT AND KEYHAM.

The dock-yards of Devonport and Keyham are situated in the west of England, and constitute the western dock-yards of Great Britain.

Devonport dock-yard has existed for more than a century, and it was supposed to answer all the requirements of the line-of-battle sailing-ship period. But, after the introduction of steam, it was thought desirable to create an entirely new dock-yard, namely, Keyham, which is three-quarters of a mile distant from Devonport. Both dock-yards are connected under ground by tunnel, and one general superintendence controls the two. As Devonport is chiefly the department of wood-ship building, storage, &c., whilst Keyham is the department of steam machinery repairs and manufactures, the latter only invites attention. Besides, as Keyham is a modern dock-yard, established not more than ten years, its factories are for that reason greater in extent, and more complete in detail, than those of any other dock-yard in England or France. The ground plan of both dock-yards will show the connecting tunnel, together with the basins, dry-docks, building-slips, buildings, and steam factories.

Keyham dock-yard contains two basins and three dry-docks, excavated from slate quartz, not unlike that at Cherbourg. These also, like the dry-docks and basins at Cherbourg, have their side walls and bottoms formed throughout of

granite blocks. The north basin, represented on the plan No. 1, is of sufficient depth to take in vessels of any size afloat. It is now in course of enlargement, at the north end, and when completed will possess all the accommodation that is likely to be required. Around the basin are all the needful mechanical appliances for raising weights to or from the vessels that may be within. These consist of a pair of wrought-iron shears, operated by steam, an iron steam crane, and several cranes worked by manual labor. They are all precisely of the same type as those described as existing around the steam basin of Portsmouth dock-yard.

The south basin, No. 2, is entered from the harbor and also from the north basin. It possesses three attached dry-docks. The one shown on the north side, No. —, has recently been enlarged and is six hundred feet in length. As a matter of convenience, to facilitate the movement of weights to and from the vessels in dock, rail tracks extend parallel with either side of the dock, while travelling steam cranes, with boilers and engines attached, pass up and down the tracks, and perform the work of carrying material to or from the vessels under repair or fitting out. One of the rails of this either side track is laid directly on the edge of the top surface of the dock, and the other on beams projecting over the edge and supported by uprights. The cranes are thus brought within reaching distance of the vessels. The other two dry-docks differ only in length, and in the absence of mechanical facilities for raising weights.

The machine works, foundries, smitheries, boiler-making and pattern shops, copper-making and tin-shops, (which in Great Britain are denominated steam factories,) are the chief features of Keyham dock-yard. They are grouped together in a quadrangle, 890 feet long by 580 feet wide. The centre area of the group is a substantially covered space with a slate roof, supported on massive cast-iron columns, and lighted from the top. The roof only differs from the roofs of the principal London railway stations (plans of several accompany this report) in there being vertical projections for ventilation. The covered centre area is formed into divisions by seven longitudinal rows of columns. Rail tracks extend through two of the divisions of the buildings, and provision exists for steam travelling cranes. The whole of the covered centre area admits of being appropriated for workshops, and some of it has been partitioned off and so appropriated. Within these appropriations are the smithery and forge, the coppersmiths' shop, and the boiler-making smiths' shop, the smithery and forge occupying a division at the south end, containing one heavy steam hammer, three small steam hammers, the usual heating furnaces for the hammers, and about sixty smithery fires. The ordinary iron cranes abound, and the smoke and gases from the furnaces and fires are discharged into horizontal over-head pipes, and thence carried to the chimneys. In another division, adjoining the boiler shop and convenient to it, is another smithery, used solely for boiler-making purposes. It contains a small steam hammer, and the usual facilities for such work. In another adjoining division are all the boiler-making tools, machines, furnaces, &c., except the heavy shears, heavy punching machines, and steam riveting machines, which are in the boiler shop. The boiler-making machines are of superior character, and those most worthy of notice are a machine for planing the edges of boiler sheets, (all boiler sheets being planed, not chipped, after riveting;) a machine for cutting several holes at the same time, out of a tube sheet, mathematically correct; a machine for drilling six holes simultaneously in angle iron; a machine for punching holes in boiler sheets, by gauges, mathematically correct; a self-acting shearing machine; superior radial drilling machines, besides all the other machines and tools used in boiler-making.

The coppersmiths' shop contains all the usual facilities found in such shops.

Around the covered centre area are located the machine and erecting shops, boiler-making shop, foundries, pattern and wood-work shops, hydraulic works, storehouses, and offices. The machine and erecting shop, represented on the









plan at the south side of the group No. 3, is a granite structure, 345 feet long by 65 feet wide. It is divided in the centre by a cross wall, one end, one story high, forming the machine-erecting department, and the other end, two stories high, forming the machine shop. The building is of the same elevation its whole length. In the erecting shop there are three overhead travelling cranes, operated by steam, from the side wall line of shafting, pulleys and belts being used. Here are also the heaviest machinery, a boring mill, a vertical slotting machine, and a machine for planing armor plates. The machine for planing armor plates has four cutters, two to plane the edges and two to plane the top surfaces. There are, besides, several heavy lathes and drilling machines. The machine shop, as before stated, is two stories high. On the lower floor is placed all the heavy machinery, and there all the heaviest work, not prepared in the erecting shop, is fitted and finished. The upper floor contains all the machinery for light work. Both floors are well stocked with machinery, which is of the most improved description found in the engineering establishments of the present day, but there are no peculiarities in any of the machines or appliances, unless in the armor-plate planing machine. Steam travellers and hydraulic lifts are applied wherever there are weights to be raised from one floor to another.

On the north side of the group is the boiler shop; the building is of brick, one story high, and of the same dimensions as the building just described. It is admirably lighted and the internal arrangements are excellent in all respects. It contains five overhead travelling cranes, two of which are operated by steam; one direct-acting steam riveting machine and heavy shears and punches—all the other machinery being in the covered centre area before mentioned. The heavy machines in the boiler shop are on one side of the building, and the boilers are put together on the other. Rail tracks enter the building, for the convenience of placing boilers on trucks, for removal to the vessels or to the covered centre if not required for present use. The foundries are on the east side of the group, and the iron foundry is 180 feet long by 160 feet wide. It is in two longitudinal divisions under one roof; the roof supported up the centre, as shown in the plan accompanying this report. In each division there are two overhead travelling cranes, operated by steam, from a line of shafting. There are also eight wrought-iron cranes, four on each side. Four of the cranes, on

the same side as the cupolas, are worked with steam power by means of two vertical engines attached to each crane; the steam is received through pipes carried down the top central bearing; the cupolas, two in number, and one air furnace, are situated in the opening of one of the side walls, so as to be supplied with metal and coal from a house with special accommodations without the foundry; the drying ovens are located on either side of the cupolas. Hydraulic lifts raise all the coal and pig metal to the platforms of the cupolas. Extending through the foundry are overhead railway carriages for the purpose of removing heavy castings from the moulding rooms; the foundry is well lighted both from the roof and sides; the internal and external appliances and conveniences for carrying on the work embody all the recent improvements; and, as a whole, it is one of the most complete iron foundries for promiscuous work existing, that of Sir William Armstrong excepted. Near the iron foundry is the brass foundry, but, in comparison with that at Portsmouth, it is unworthy of notice. East of the brass foundry is the building which contains the machinery for operating all the hydraulic lifts of the factories. On the west side of the group, No. 4 on the plan, is a granite building 680 feet long by 65 feet wide, and two stories high, with loft above. It is the most capacious and beautiful building belonging to the steam factories, and it is unwisely arranged to receive the spare machinery, materials, and stores of various kinds, except the central portion, which is occupied as offices and drawing-rooms. All the works of the factories are operated by a beam engine, driving overhead line shafting for the outside buildings, and underground line shaftings for the buildings comprised in the covered centre area.

It is to be observed that the facilities for moving weights from any or all the buildings around the covered centre area, from those buildings to the covered centre area, and from any of them to the vessels in the basins or docks, or *vice versa*, are of the most convenient character; so complete are the rail-track arrangements and so readily managed the steam cranes, that the heaviest boiler made can be removed from the boiler shop and placed in the hold of a vessel in a single hour. Throughout the dock-yard is an admirable system of road-making; the avenues are all laid with small broken stone mixed with coal tar, which is afterwards pressed down by heavy iron rollers moved by horse-power; the mixture is cheap, and the travel over it easy and comfortable.

While such are the advantages possessed by the steam factories of Keyham dock-yard, the important fact must not be overlooked that there are some serious defects in the general arrangements of the buildings. In the first place, the granite building facing the north basin, which, it will be remembered, is a store, should obviously have been the erecting shop and machine works; it was necessary, not only on the ground of the inconvenience of the present arrangement, but because such a shop and works are the most important branch, and should have occupied the most capacious building. This acknowledged defect necessitates the building of a new erecting shop, parallel with the present machine works, and between them and the covered centre area. The location of the foundries is also objectionable in consequence of being so far removed from the machine works. In short, notwithstanding the possession of admirable machinery, tools, and appliances of all kinds, the disposition of the buildings has not received the consideration which convenience and economy suggest.

Of the Devonport dock-yard but little need be said. The ground plan shows its single basin, its four dry-docks and its five building-slips. Over one of the docks and over one of the building-slips there are substantially-built, well-lighted ship-houses; there is also a very good smithery for ship-work, a saw-mill, and the usual workshops and storehouses. The two dock-yards in full operation would provide constant employment for 12,000 men, and with the remainder of the covered centre area, appropriated to the steam-factory department, the number of men might be considerably increased. When Keyham was laid out, the idea was, that its steam factories, unassisted, would provide sufficiently for the wants of a disabled fleet in machinery, while Devonport made good the defects of the ships—i. e., of the wooden ones.

CHATHAM.

This dock-yard is situated on the river Medway, about twelve miles from the mouth of the Thames. It was formerly of the Elizabethan order, but is soon to become the greatest naval establishment of modern times. The old dock-yard proper has a large river frontage, and the several docks, ship-houses, and buildings, together with the necessary avenues, cover an area of eighty-nine acres. All the works are of a substantial kind, and in this country the establishment, as at present, would be extensive, but there, has always been considered second rate.

By a recent act of Parliament, St. Mary's island, adjoining the old dock-yard, and containing three hundred acres, has been appropriated, and new works are now being constructed. The new Chatham dock-yard will, therefore, cover an area of three hundred and eighty-nine acres.

It was after the introduction of iron-armored ships-of-war, and the certainty that the wooden walls of the British navy would be replaced by those of iron, that the admiralty decided to create a great iron constructive dock-yard, having extensive steam factories, docks of greater capacity than previously constructed, and basin accommodations on a large scale. It was also after the introduction of heavy guns, capable of throwing destructive projectiles several miles, that the

new works were determined on; therefore, in considering the subject, the first and most important question to decide was that of location. After the examination of many places, Chatham was selected for enlargement because it offered advantages possessed by no other dock-yard or available position. In the first place, Chatham not being on the coast, but far up the river Medway, to be reached by any hostile vessels the defences of Sheerness must first be passed. Secondly, the Medway from Sheerness to Chatham has the natural protection of high land on both sides, readily convertible into positions of defence. Thirdly, on an emergency the river can be blocked; and fourthly, an island in a river affords facilities for wharfage not attainable on the main land—an important feature when fleets are being fitted out.

In describing the old works of the Chatham dock-yard, as at present existing, it may be premised there are no basins or works denominated steam factories, but for the construction of wooden vessels there is ample provision. Fronting the river are four dry-docks and seven building-slips. The first and largest is of sufficient capacity to take in a vessel three hundred and ninety feet long, and the second one of two hundred and ninety-five feet; the third and fourth are comparatively small. The dry-docks and slips are excavated from soft ground, but piled, and then built throughout with granite blocks in a similar manner to those in the other British dock-yards.

The building-slips are all covered with substantial ship-houses, four of which are grouped side by side, having the appearance of one building, roofed in four spans; they are constructed solely of iron and glass, are beautiful specimens of architecture, affording ample light, and will endure for generations, there being no danger of destruction by fire.

In the intermediate spaces from slip to slip is a sufficient area to prepare materials for vessels building, the whole of which is neatly paved or laid with wooden blocks, making a dry, hard, and comfortable floor, both to work on and travel over.

One of the ship-houses is provided with two overhead travelling carriages, sufficiently elevated to be above the largest vessel constructed. These carriages travel from end to end of the building, and are adapted to pick up timber from the ground, and carry it to and place it in any part of the vessel. There is also a travelling carriage between two of the slips adjoining that last mentioned, used for the purpose of moving timber, which has been or is to be prepared. There are, in addition, minor facilities for the purpose of carrying materials to or from the vessels under construction. The want of basins in the Chatham dock-yard has always been a great inconvenience, the fitting and repairing of vessels taking place in the river where the rise and fall of the tides are considerable, and the room insufficient.

As before stated, there are, as yet, no steam factories in the yard, but there is an old ordinary machine shop, two stories high, and containing a few good machines; there is also a small ordinary iron foundry, containing two medium-sized and one small cupola, a small brass foundry, pattern shop, and boiler-repairing shop. All these shops are used merely for jobbing purposes, and their capacity may be judged by those familiar with the history of our yards, when it is stated that they are about equal to similar shops in existence in the New York navy yard seven years ago. The ship smithery, constructed many years ago, is a brick building, in the form of a quadrangle, with an open middle court, each of its sides being about two hundred and fifty feet in length; its interior floor is paved with cast-iron blocks; the plant consists of one two-turn condor steam hammer, three small ordinary steam hammers, and fifty smithery single fires, with necessary cranes and appliances; the smoke is discharged through separate pipes from each of the fires. The plan of the building is good, and if properly lighted and ventilated, with a simple plan of carrying off the smoke and gas, the shop would be unexceptionable. The various other build-

ings and workshops in this dock-yard are, with two exceptions, nearly identical with those named or described as existing in the other royal dock-yards, the exceptions being a copper-rolling mill and saw-mill; attached to the latter building is an oar-making machine, which turns out all the oars for the vessels of the British navy. The copper-rolling mill contains the furnaces, machinery, and appliances for the manufacture of sheathing and bolts; it has turned out all the sheathing for the bottoms of the vessels of the British navy. In addition to the copper-rolling machinery, &c., there are rolls and facilities for the manufacture of small-sized angle and bar irons. As all this machinery is inferior to similar machinery at present found in the copper-rolling mill of the Washington navy yard, details of it are unnecessary, but it may be instructive to mention that for some years the quality of the British copper sheathing had deteriorated, until it was found to endure only four or five years. To ascertain the cause was the subject of investigation by engineers and chemists for a long period; and finally, the defect was found to be in the quality of the ore used, which was remedied by a more judicious selection and mixture.

The most noteworthy feature at present in connexion with this dock-yard is the construction of a large iron and armored ship in a dry-dock. This vessel, the Achilles, which has been recently completed, and is now in the Channel fleet, was the first iron ship built in a British dock-yard, and with the exception of the two French iron frigates, Couronne and Heroine, is the only iron ship built in any public yard. Three ends were in view in the construction of the Achilles: first, to determine the relative economy of iron-ship building in royal dock-yards, or by contract; second, to ascertain the mechanical advantages obtained in construction by the position in a dry-dock; and thirdly, to obviate the necessity of launching. The dry-dock selected for the purpose was the largest one; on one side of the dock, fifty feet from its edge, and extending its whole length, was erected a corrugated iron building, forty feet wide and one story high; in one end of this building are the furnaces, fires, and other appliances for shaping and preparing the frames of the vessels, and in the other end nearest the river are all the machinery and tools for preparing the sheets, beams, &c.; the machinery and tools are of the varieties usually found in iron-ship building yards, but of a superior order. The only very heavy machine is the one for bending rolls; the rolls are twenty-six inches in diameter, and sixteen feet long between the journals. On the floor is a small hand carriage, with crane attached, traverses over rail tracks, through the centre of the building, carrying materials to the machines and into and from the building; this arrangement saves the labor of many men. The want of sufficient room in the building prevents easy access to the machinery, and it is the only acknowledged defect in connexion with the constructive facilities.

Parallel with the dock in which the Achilles was built is an auxiliary workshop, built over a dry-dock, the same being floored over; in this improvised shop is the hydraulic machine and appliances for bending and shaping the armor plates, also a large machine for planing their edges; the former machine is similar to that used in all British yards where armored vessels are constructed; a copy of which machine will soon be in use in one of our yards; the latter is of the ordinary moving-table planing machine variety, but is sufficiently large to take in, at the same time, two of the heaviest armor plates; it is provided also with two cutting tools.

Returning to the dock in which the Achilles was built: In addition to the mechanical facilities previously named, there are as follows: parallel with the greatest length of dock, and on either side, are rail tracks laid similarly to those at the large Keyham dock, and described under the head of that dock-yard; mounted on these rail tracks are four steam carriages, two on either side of the vessel, each of them being provided with a crane boiler and two engines, all in one frame, and affixed to the carriage; therefore the same power that propels

the carriage up and down the tracks revolves the cranes and lowers or raises the weights into or out of the vessel; one of these carriages on either side is adapted for lifting the heavy weights, such as frames, beams, and armor plates, and the other the light weights; the propelling, hoisting, and revolving power is rapid and easy.

The advantages gained by building a vessel in dock, rather than on the slips, are as follows:

1. No weights are required to be raised to elevated positions—an important item in the construction of heavy vessels.

2. All the workmen within and without the vessels come more directly under the eye of the foreman; for, from the edge of the dock, he can, previous to the decks being laid, view all of them.

3. In building the vessel she lies on an even keel; all the work therefore can be fitted to correspond with plumb lines.

4. And most important of all, the severe strain to which long and heavy vessels are subjected in launching is avoided.

In connexion with this subject it is proper to add that the Achilles is an iron-armored vessel of 6,079 tons, and 380 feet long. She has been afloat ten months, and during that time, I am informed on reliable authority, not as much as a wine-glass of water has leaked into her; this is a circumstance unparalleled in the history of ship-building, and, unless she should be run on a hard bottom, there is no reason why she should not remain tight for many years. The perfection of construction is to be attributed to the following facts: that all the frames were accurately shaped, that every sheet in the whole formation was planed on the edges and accurately punched to gauges, so that all holes required to correspond met mathematically correct, every rivet was put in with care and afterwards inspected, and all the metal was of the best refined iron; no ordinary ship plates were used.

Such perfection in materials and workmanship is only to be obtained through good mechanical judgment, and perseverance and patience on the part of the inspectors. The Achilles was the first vessel built by the admiralty in dry-dock, and I am particular in mentioning the case because the value of the experience is of the utmost importance in iron-ship building. The strength and endurance of iron ships over wooden ones is acknowledged; it only remained to be proved that they could, of any dimensions, be built perfect: the Achilles is the proof.

Immediately after the Achilles was removed from the dock, a second iron vessel, the Bellerophon, was laid down, and is now well advanced towards completion. So much for the Chatham dock-yard of the present day; what the future of this naval establishment will be may be understood from the accompanying ground plan, where, in that part showing the location of the new works, it will be seen that the whole of St. Mary's island, containing 300 acres, is appropriated; there are to be three great basins; the first, on the west side, being 1,850 feet long and 700 feet wide, with a water area of 30½ acres; the second or eastern basin, 1,550 feet at its greatest length, with an area of 22 acres; and the third or middle one, 700 feet long, by 430 feet wide, with an area of 7 acres; all to have a depth of 30 feet at neap tides. Attached to the eastern basin are to be five dry-docks—three, each, 500 feet long, and two, each, 400 feet long. The steam factories are to be located on the south side of the basins, and within convenient reach of them, and are projected to cover an area of 504,125 square feet. All the docks will doubtless have ship-houses over them, and be prepared in all respects for iron-ship building. The steam factories are intended to be the greatest of modern times.

Estimated cost of the extension of Chatham dock-yard.

For completing the river wall and embankment to the extent shown on plan, including coffer-dams for executing the work within free from water, and for hired labor necessarily required and superintendence.....	£85,000
For the materials to be purchased for constructing the locks, basins, and docks, including the hired labor necessarily required and superintendence.....	500,000
For the purchase of materials for factory buildings, including hired labor necessarily required and superintendence, but omitting factory machinery and tools of every description.....	180,000
For caissons or bridges, bollards, capstans, foundations for shears, penstocks, culverts, and wharves.....	82,000
For the purchase of tools, plants, &c., for the works generally.....	10,000
Add probable cost of dredging the river below the entrance locks to a mean depth of twenty-seven feet at half tides, and a width of six hundred feet.....	45,000
Total.....	902,000

WOOLWICH.

Woolwich dock-yard is complete in itself for building, repairing, and equipping wooden vessels. It is situated on the river Thames, about ten miles below London bridge, and covers an area of $56\frac{1}{4}$ acres within the walls. Possessing the great river frontage of 4,200 feet, it is necessarily a strip on the river side, the principal thoroughfare of the town of Woolwich being directly in its rear, and on entering the dock-yard gateway, from which an avenue leads, in a straight line, across the dock-yard to the offices of the officials, which are very properly located in the centre. On the left hand, or western side, are the basins, the dry-dock, and the steam factories, and on the right hand, or eastern side, are the building-slips, dry-docks, ship smitheries, armor plate preparing houses, and the usual wooden-ship building shops, as in the other dock-yards.

The basins are two in number, an inner and outer one. The outer basin is on the river's edge, and is entered from it; the inner basin, in the rear of the outer, is only accessible through it. The areas of the outer and inner basins are about $3\frac{3}{4}$ and $2\frac{1}{2}$ acres respectively. To the outer basin is attached one dry-dock, and around both basins are cranes and appliances similar to those in the other dock-yards.

Parallel with the inner basin, some eighty or ninety feet from it, are the machine and erecting shops. The building is 440 feet long by 47 feet wide, measured inside, divided by a central cross wall having a door in the middle.

One of the divisions, one story high, is the erecting shop, and the other, two stories high, the machine and fitting shop. The erecting shop is similar to that at Keyham, before described, with this difference, that this is less abundantly supplied with machines. Two overhead travelling cranes move weights, as may be required; the machines are grouped together in a corner, the vacant space is therefore available for setting up heavy work. The machine and fitting shop is well stocked with machinery and tools; but, unlike those at Keyham, these are of old pattern. There has not been any new machinery introduced for some time.

Parallel again with the machine and erecting shops are the smithery, brass foundry, and coppersmiths' shop. The smithery is 240 feet long by 80 feet wide, roofed by two spans of iron on cast-iron columns. The forge, occupying

one end, contains four ordinary steam hammers, and the accompanying furnaces; the other end is appropriated to the smithery fires, 44 in number, which are arranged in a double row up the centre and single rows under the windows along the sides; the fires discharge their smoke and gases into underground flues and thence to one chimney, and, as is the case in all similar arrangements, the smithery is always filled with smoke; this arrangement for removing smoke from the building at Woolwich and elsewhere is a failure. The brass foundry and copersmiths' shop are situated in a building close to the east end of the smithery, and at right angles to it, divided longitudinally by a wall; at the west end of the smithery is the engine-house, from which the factory machinery is driven.

The area between the machine-erecting shop and the smithery, a space of 440 feet long by 60 feet wide, is covered with an iron and glass roof. This area, in case of necessity, admits of appropriation for shops, and at present is used as a store for spare heavy machinery, such as propellers, shafts, &c.; there is an overhead travelling crane for the convenient and ready movement of weights. The boiler shop, situated sixty and eighty feet west and south of the brass foundry, is a building 230 feet long by 60 feet wide, well lighted, and a convenient height for the travelling cranes; the walls are heavy, like those of the other buildings in Woolwich, and indeed of all the dock-yards. In addition to one pair of heavy rolls, one steam riveting machine and one rivet-making machine, the shop contains the ordinary boiler-making tools; outside the building, 65 feet from, and facing it, are the furnaces and appliances for heating and bending the boiler plates and angle irons.

Adjoining the boiler shop, on the north side, is the iron foundry. It is 80 feet long by 60 feet wide, of ancient date, and contains nothing of any note; there is an overhead travelling crane, but the revolving cranes, as exceptions to those in the other dock-yards, are, as in the smithery and machine shop, cast iron.

The building slips, six in number, situated at the east end of the dock-yard, are ranged on the bank of the river, having ship-houses over them, which are built in a superior manner; four of iron and glass only, the roofs being of galvanized iron, on wrought-iron frames, supported by cast-iron columns. The houses are properly lighted from the roof and sides. The slips are arranged to launch the vessels building on them into the river. At this end of the dock-yard are also two dry-docks having entrance from the river, and situated in convenient proximity to the slips, on the south of which are the ship's smithery and armor plate building. The smithery is a fine building, very high, and roofed in three spans, by an iron roof supported on cast-iron columns; it contains two small steam hammers and fifty-two ordinary smithery fires, ranged in four parallel rows. The smoke and gases are discharged into overhead horizontal pipes. Adjoining the smithery is a small machine shop for ship work exclusively, adjoining which is a small forge containing two medium-sized steam hammers, with their furnaces and cast-iron cranes, supported and revolved on central shafts extending a considerable distance under ground. None of the cranes in Woolwich dock-yard are supported from the top.

The armor plate building is parallel with that last named, and on the side of a convenient avenue; it is one story high, of low elevation, built of corrugated iron and in the form of a right angle; here all the armor plates for the armored vessels building are prepared after delivery by the contractors, the preparation consisting chiefly of heating and bending them to fit the sides of vessels, drilling and countersinking the bolt holes, and in some cases planing the edges, the planing taking place when the plates do not joint accurately.

Why there is so little to be done to the armor plates in the dock-yard is owing to the contractors planing the edges before delivery, which process, and indeed their whole manufacture, takes place in the presence of government inspectors, stationed where the plates are rolled; there is also a heating furnace into which a carriage passes with an armor plate. When the plate is heated to the extent

required, the carriage is removed from the furnace and the armor plate laid hold of by a crane and swung to the press for bending, which is worked by hydraulic power, and is similar to those previously mentioned. The machine for planing the armor plates is not unlike the ordinary planing machines; it has movable tables worked by rack and pinion, with four cutting tools lengthwise and one crosswise. Two of the cutters are placed as in an ordinary planing machine with moving tables, while the other two are attached to the vertical standards to plane the ends of the armor plates, which are secured to stationary plates on the machine. The cutting heads with cutting tools attached are fixed to the table and travel with it. None of the machines and appliances for preparing armor plates differ materially from those in use elsewhere. The heating furnace is inferior to the one at Portsmouth, the furnace carriage there being mounted on rails, and the furnace itself is a miniature foundry drying oven, the only inconvenience being that the carriage stands in need of renewing frequently.

It would be superfluous to enumerate the other buildings in this dock-yard, as they resemble the buildings in the other dock-yards, previously described. Rail tracks are not laid in the avenues or through the buildings; weights are moved from place to place on trucks propelled by steam-traction carriages—an arrangement found inferior to the railway system in force at the Portsmouth and Keyham dock-yards.

SHEERNESS.

This dock-yard is situated on the river Medway, and on that side of its junction with the river Thames; it is fortified, and its defences, together with those on the opposite side, were, when originated, intended to protect the entrance to the river.

This dock-yard has been always exclusively employed repairing vessels and fitting them for sea; there are not any extensive steam factories and but one building-slip, which is of the second class. There are, however, three basins and five dry-docks. The water areas of the basins are, respectively, 3 acres, 2 rods, 5 perches; 1 acre, 23 perches; and 1 acre, 1 rod, 7 perches.

The dimensions of the dry-docks are as follows:

Name or number of dock.	Length in blocks at bottom of dock.	Length at top of dock.	Width of entrance.	Depth of water on sill at O. W. H. spring tides.	Depth of water at O. H. M. neap tides.
	<i>Ft. in.</i>	<i>Ft. in.</i>	<i>Ft. in.</i>	<i>Ft. in.</i>	<i>Ft. in.</i>
No. 1 dock	241 0	253 4	57 7	25 2	20 8
No. 2 dock	225 7	251 10	57 8	25 2	20 8
No. 3 dock	241 0	253 4	63 5	25 2	20 8
No. 4 dock	180 7	203 10	50 3	19 10	15 4
No. 5 dock	154 4	196 1	58 7	14 8	10 2

There are a machine shop, iron and brass foundries, boiler shop, and smithery. The machine shop is in a building one story high, two hundred and fifty feet long by ninety feet wide, (roughly measured,) with an interior gallery extending all the way round.

The centre area of this building is appropriated for erecting purposes, and has an overhead travelling crane; the heavy machines are ranged along either side, while under the galleries the lighter machines are placed; the gallery floors are appropriated to small machine work and pattern making.

The iron foundry is about one hundred and fifty feet long by sixty-five feet wide; the plant in it consists of one travelling crane, three iron revolving cranes, three cupolas, and two pits.

The boiler shop is similar in architectural design to M. Mazeline's engine and erecting shop, an overhead travelling crane traversing the centre, whilst the boiler-making machines are distributed along the side passages.

The smithery is of the ordinary kind, and contains two steam-hammers, two heating furnaces, and forty smithery fires.

The saw-mill, wood-work shops, storehouses, and other buildings are similar to those previously mentioned as existing in the other royal dock-yards.

DEPTFORD.

Deptford dock-yard is situated in the outskirts of London, on the river Thames. The entire area, within the walls, is seventy-two and a half acres, but twenty-five and a half acres are appropriated to the victualling department. For many years the rating of the dock-yard has been third rate, although recently the *Enterprise* and the *Favorite*, two small iron-clads designed by Mr. G. J. Reed, were launched from its slips. It is divided into two parts by a small canal, leading from the river to the boat-pond, where ships' boats are floated; that on one side the canal, covering forty-seven acres, is known as the dock-yard proper; the other side, covering twenty-five and a half acres, is, as before mentioned, the victualling department.

The dock-yard proper contains one small basin, having a water area of one acre, one rod, and eight perches; two small building-slips, arranged to launch vessels into the basin; two larger building-slips, fronting the river Thames; one large dry-dock, and all the workshops, storehouses, and other buildings suitable for the simultaneous construction of four ordinary wooden ships.

The dry-dock is three hundred and eighty-eight feet in length on the bottom, and it having a central gate division, two distinct docks of small capacity are at all times available; when so divided, they respectively measure one hundred and ninety-seven feet eight inches and one hundred and ninety feet four inches in length on the bottom. The dock has a substantial and well-lighted ship-house over it.

The building-slips are of the following dimensions: Those fronting the river two hundred and ninety-six feet long by sixty-two feet wide, and two hundred and eighty feet long by fifty-two and a half feet wide, respectively; one of those fronting the basin is two hundred feet long by forty-five feet wide. The first two form a pair; the others are detached; all are covered with ship-houses built wholly of iron and glass.

There are neither steam factories, machine shop, nor foundries for the repair of steam machinery in the dock-yard. There is, however, a tolerable ship smithery and a fine saw-mill, which, like those in all other British dock-yards, is of two stories—the ground floor being for the heavy and the upper for light work; below, in a range parallel to each other, are six vertical and one circular sawing machine, each possessing from four to six saws; on the second story the machines are not worth particularizing.

The facilities for moving timber into the saw-mill by means of trucks on rails are superior to those of our dock-yards, but the wood-working machines inferior, and far behind the wood-converting machines of M. Normand, of Havre.

The engines and pumps of Sir William Armstrong's hydraulic machinery are located in a central position in the yard, and water-pipes are conveyed under ground to the buildings and cranes; the number of cranes and lifts operated by this machinery being thirty-six, and the convenience of the arrangement is complete. It is to be regretted that time did not permit of examination for detailed description.

The victualling department is conveniently laid out for the preparation of

and packing food and clothing for the royal navy. The branches are, first, the mills for the preparation of flour and oatmeal; second, the bakery, in which machinery is employed for baking purposes; third, the chocolate mills, where the berries are prepared for use; fourth, the coffee mills; fifth, the mustard mills; sixth, packing rooms; seventh, buildings in which meats are prepared and packed; eighth, provision stores; ninth, clothing and packing stores; and, tenth, cooperage. The last mentioned covers a considerable area, with various buildings, and casks, barrels, and boxes are there manufactured to contain the provisions. At present, the cooperage work, with the exception of the sawing, is performed by hand, but machinery for this purpose is under construction.

This concludes the list of dock-yards visited, embracing all belonging to Great Britain, except Pembroke, which is located on the coast of Wales, and is, as I was informed on authority, exclusively a wooden-ship building yard.

In connexion with the subject, it may be mentioned that all the principal officers of the dock-yards of Great Britain have residences provided for them within the walls.

These officers are, in all cases—1st, the admiral or commodore superintendent; 2d, the master attendant; 3d, chief engineer; 4th, surgeon; 5th, master shipwright; 6th, storekeeper; and 7th, accountant. In all the dock-yards the chief engineer and master shipwright preside over distinct departments; the chief engineer has all the machinery of the yard and the steam factories under his charge, and the master shipwright all the wooden ships under construction and shops, &c., appertaining to wooden-ship building, inclusive of the ship-smithery and machine tools for smiths' work. The chief engineer is selected from the list of the regular engineers of the royal navy, and when placed on dock-yard duty is never again required to serve afloat; his pay is £650 per annum, with house rent and repairs allowed, and at a fixed age a liberal retiring pension.

Briefly described, such are the dock-yards of the British navy; all of them are well worthy of careful inspection, and in some the "*tout ensemble*" is very imposing.

At present the total area of ground covered by the several dock-yards exceeds 500 acres, possessing basin accommodation of $36\frac{1}{2}$ acres water area; 32 stone dry-docks and 31 building-slips, having substantial ship-houses over them—all exclusive of Pembroke.

When the yards now in process of enlargement are completed, the total area of ground covered by them will exceed 1,000 acres, having $137\frac{1}{2}$ acres water area of basis, 44 stone dry-docks, and as many building-slips as may be required. All other preparations for building and equipping fleets are proportionate and comparatively gigantic. The steam factories have been, and are, employed to keep in repair, and in some cases to remodel, the steam machinery of the fleets. At present, as hitherto, the ships of the British navy are engined by the extensive private factories of Messrs. Penn & Sons, Messrs. Mauldslay & Son, Messrs. Humphrey & Tennant, and Messrs. G. Rennie & Son. The armor plates are produced at the following extensive iron works, viz: the Mill Wall, Thames, Cyclops, Mersey, Park Head, and Park Gate Companies, all of whom compete for the government contracts. The iron ships, with two exceptions, viz., the Achilles, built, and the Bellerophon, building at the Chatham dock-yard, have been and are constructed by the Mill Wall iron ship-building and iron manufacturing establishment, the Thames Company, Messrs. Napier & Sons, and Messrs. Laird Brothers. All these works are very extensive, and such as are not to be found out of Great Britain.

The ordinary constructive capabilities of either the Mill Wall or Thames Company are above 25,000 tons of the largest vessels, in hand and progressing simultaneously.

At the time of my visit to the Mill Wall yard there were ten heavy iron vessels on the stocks; the largest being her Britannic Majesty's ship North-

umberland, 6,621 tons, on which 1,200 men were then employed; 4,500 men being the number at work in the yard. These four establishments represent, however, but a very small proportion of the vast resources of the kingdom in iron ship-building, iron manufacture and engine-making. In the event of war the British admiralty could have at command and employed in the construction of iron ships more than forty extensive iron-ship building yards, and as many engine factories, besides any number of iron-rolling mills. Yet, notwithstanding the number of private works at command, and the facilities afforded by them for the construction of iron vessels and manufacture of steam machinery, the British government do not intend to rely solely on them for their future iron-armored ships-of-war.

Chatham dock-yard will be kept continuously employed in the construction of iron vessels, and when the enlargement of the yard and the new docks and factories are completed, the construction of five iron vessels of the Warrior class, with all the necessary machinery for them, can go on simultaneously.

THE IRON-SHIP BUILDING YARDS OF GREAT BRITAIN.

These yards are located on the rivers Thames, Clyde, Mersey, Tyne, Wear, Tees, Avon, &c.

On the Thames there are several extensive yards, but the two most important are the Mill Wall and Thames Companies. The annual productions from the Thames yards are, in the aggregate, 117,000 tons of iron vessels.

The yards on the Clyde are 33 in number, and the productions from them, during the year 1863, were 170 iron vessels, with an aggregate of 120,700 tons.

On the Mersey, iron vessels are turned out to the aggregate of 80,000 tons annually; on the Tyne, 51,236 tons; the Wear, 25,000 tons; and the Tees, 15,000 tons—making a total annual aggregate of 408,996 tons constructed on the above-named rivers. Iron vessels are also built at Bristol, Belfast, and other places. The total tonnage of iron vessels built this year, 1864, in Great Britain, cannot fall short of 500,000 tons.

The yards visited have previously been named, and brief statements of them will now follow.

THE MILL WALL COMPANY.

The company existing under the above name is the most extensive in England; ships are not only built, but the iron, including rolled armor plates for their construction, and the steam machinery to be placed in them, is chiefly manufactured on the spot. A full description of so important an establishment would be desirable if the general plan of the works were good, and the detail arrangements complete; but both are faulty. Formerly, the establishment was owned and carried on by Scott Russell, esq., and in it the Great Eastern was built. Since that time many alterations and additions have been made, partly originating in necessity consequent upon different varieties of employment, and partly from different views of the requirements entertained by the respective managers; so that at present it is, in common with many establishments, grown large from small beginnings, made up of permanent and make-shift additions; therefore a brief statement will suffice.

As previously stated, the works are situated on the river Thames, nearly opposite the Deptford dock-yard, cover an area of 27 acres, have a frontage on the river of 1,900 feet, employ 4,500 men within the walls of the yard, and the capital of the company is £500,000.

A public street divides the establishment into two almost equal parts; one division of which (that on the river side) is devoted principally to ship-building, and the other to manufacturing purposes.

In the former, the ships under construction are built on launching-ways pointing to the river, the largest being built in an excavation, and in their rear

are the several shops and sheds containing the machinery and tools common to iron-ship building; the machine and erecting shops; foundry and copper shops; wood-work shops, for preparing the decks, cabin and joiners' work; and the armor-plate bending and preparing shop. In the latter, on the opposite side of the street, are the rolling mills, the forge, the armor-plate mills, boiler shop, armor-plate planing shop, and smithery.

In this yard, as with a few exceptions in all the private yards of Great Britain, the vessels are built in the open air, having no houses or covers over them. The machine and erecting shops are two in number, one of similar architectural design to that of M. Mazeline, at Havre, the interior arrangements being identical, and it is well stocked with the heaviest and best description of machinery and tools. The foundry is old-fashioned, and in its present state crowded, but a new one is in contemplation. The forge is in a building having an iron frame and slate roof, supported on iron columns, containing six heavy steam-hammers, with the necessary furnaces, and iron cranes to each, all revolved around central shafts. In this forge all the heavy shafts and other forgings are made for the machinery and the vessels constructed by the company. Besides the steam-hammers in the forge, the smithery contains several smaller ones and 97 smithery fires, all of which were in active operation at the time of my visit. The rolling mills are divided into four compartments: 1st. The roughing mill, in which the scrap and puddled bars are worked up and prepared for the other mills and steam-hammers. 2d. That for the manufacture of angle and bar iron. 3d. For armor plates.

In these mills the armor plates, frames, beams, and plates of all dimensions used in iron-ship building are rolled. There are no peculiarities in the construction of the works belonging to these mills, neither do they differ from other iron mills except in the absence of puddling furnaces. The productions of the mills are manufactured chiefly from scrap, but puddled bars enter into the mixture for a variety of work, and, when used, is purchased for the purpose.

THE THAMES COMPANY.

These are also most important works, ranking next to the Mill Wall Company, and are distinguished by the same peculiarity; both being iron works, iron-ship building yards, and steam-engine manufactories. From the pig metal, scrap, and bar iron entering the gates, steamships of any class are produced; first making the material, and from it the ships—a combination peculiar to these great yards, and not to be found elsewhere either in Great Britain, on the continent, or in this country. On their own rolling mills, forges, foundries, machine and other works, they can at all times rely for material.

The only difference between the organization of the Mill Wall and Thames works is, that the latter are not prepared to roll armor plates. This company built the *Warrior*, the first British iron-clad; since then, the *Minotaur*, one of the largest and most powerful vessels afloat, and the *Valiant*, both British iron-clads; the Russian battery, *Pervenetz*, 2,800 tons; and are now building the Spanish iron-clad frigate *Victoria*, of 4,860 tons, and a Turkish iron-clad, of 4,222 tons. The armor plates for the *Warrior* were forged by the Thames Company's works; after the construction of that vessel the admiralty decided to receive only rolled plates, so that the company is depending on other mills in this regard only. These works are located on the river Thames, near the *Victoria* and *East India* docks. A small creek very conveniently divides the work into two parts, and into this creek the ships built on the upper slips are launched, whilst those on the lower ones are launched into the river Thames.

Seven or eight heavy ships under construction, with all works belonging to them progressing simultaneously, is not unusual in the yards of either the Thames or Mill Wall Companies.

MESSRS. LAIRD BROTHERS.

This ship-building yard and engine factory, located at Birkenhead, is compact and complete. It covers an area of about fifteen acres, and has a frontage to the river of some 900 feet; in it at the time of my visit were six vessels on the stocks, one of which was her Britannic Majesty's iron-clad frigate *Agincourt*, of 6,621 tons. The peculiar feature of this yard, and one rarely to be found in private establishments of the like nature, is the attachment to it of two large, permanent stone dry-docks for the construction of or repairing vessels. These docks are each 410 feet long inside, and 85 feet wide, and of sufficient depth to take in the largest class of vessel afloat. In one of them the *Agincourt* is under construction, and over this dock a handsome and well-built ship-house, constructed entirely of iron and glass, and roofed with galvanized, corrugated iron, longitudinally, by ten semicircular spans of $20\frac{1}{2}$ feet radius each; under each of these, extending across the dock, is a beam, and under the beams, central and longitudinal, is a girder, all of wrought iron, and joined together; the whole weight, including roof and all attachments, is supported on cast-iron columns resting on stone foundations inside and close to the side walls of the dock. The house is lighted from the top and from either side. Secured to the supporting columns on both sides are projecting arms, on which rail tracks are laid, several feet above the vessel, and on these rails two wrought-iron travellers, each of 90 feet span, travel from end to end of the dock, and on these travellers are carriages to accommodate movements across the vessel as desired, so that all possible facilities are at command to move and place frames, beams, plates or armor blocks of any weight, to any desired position in or about the vessel with the least possible labor. Altogether, the arrangements and facilities for building a heavy iron ship are of the most superior order, and have advantages over similar arrangements in Chatham dock-yard, in the addition of a well-built, properly lighted, and fire-proof building, to protect the vessel and the workmen either from storms or the heat of the sun.

Parallel with this dock, and near it, is the building in which the machines for shearing, punching, drilling and preparing the plates, frames, &c., are situated; they are of the class usually found in such yards, with one exception, viz: a very large machine for planing the edges of ships' plates; it is 36 feet long, has a moving and revolving tool, which cuts both going ahead and back, and is capable of planing a plate 33 feet in length. There is also an immense pair of rolls operated by steam power, the barrels being 18 feet in length by 28 inches in diameter.

The building-slips occupied are of the following respective lengths: 230 feet, 240 feet, 250 feet, and 400 feet. The extreme left of the works is a timber yard, behind which, and near the docks and building-slips, are grouped the erecting, fitting, millwright, pattern, smith's and boiler shops, rigging and mould lofts, the sheds containing the armor-plate bending, planing, and drilling machinery, and the furnaces and tools for preparing the materials for the vessels building on the stocks.

The principle which is carried out by this firm is, that iron ships on a great scale should be constructed in docks—such to have strong, well-built, and properly lighted and ventilated ship-houses over them; also all appliances requisite for moving weights, the advantages of which have heretofore been shown in the description of Chatham dock-yard.

MESSRS. NAPIER & SON.

This iron-ship building yard and engine factory, situate at Glasgow, has been established many years, and possesses a world-wide reputation. The establishments are distinct, and two miles apart, the yard being on the river Clyde, the factories in the city; the latter comprising two machine shops in

different streets, adjoining one of which is the boiler shop; the smithery and foundry in other and separate localities. These several shops having been established at various times to meet the increased demands, are, as a combination, necessarily not such as would be constructed at the present time. The ship-yard is, however, in many respects a superior one. It is in the form of a parallelogram, is surrounded by brick walls, and possesses sufficient river frontage to admit of the simultaneous construction of four large vessels. Parallel with the river, and fronting the bows of the vessels under construction, is a building 250 feet by 200 feet, containing the ship-building machinery, which is roofed in four spans, and is well lighted and ventilated; it contains one heavy machine for planing the edges of ships' plates, and another for planing butts, both provided with moving tools; two pairs of heavy rolls, and all the improved shearing, punching and drilling machines, and other appliances.

Near this last-mentioned building is a properly arranged and well-lighted smithery, containing one small steam-hammer and forty smithery fires. The other buildings containing the various machinery and appliances, including the usual armor-plate bending machines, are judiciously placed. The firm is now engaged in the construction of three iron-clad vessels for the Turkish government, of the same type and class as the British iron-clad *Valiant*.

The iron-ship building yard of Messrs. Thomson adjoins the Messrs. Napier's and not far distant is that of Messrs. Randolph & Elder's, both occupying prominent positions in the trade. The engine factory of the latter-named firm is located in the city of Glasgow; the machine and erecting shops belonging to it are, both in design of building and in character of machinery and appliances, superior to others on the Clyde, but, in common with nearly all the Clyde establishments, there is no foundry attached to it, the foundry business on the Clyde being a separate and distinct branch. This firm are noted for their *spécialité* in constructing double-cylinder expansive engines, both cylinders being steam-jacketed, the steam from the boiler superheated and received directly into the jackets.

MESSRS. JOHN ROGERSON & CO.

The yard of this firm is situated at Newcastle-upon-Tyne, and the rolling mills at Consett, thirteen miles distant from the former. The company's mills are employed principally in manufacturing bar and plate iron, and are more extensive than any other of the kind in England.

The iron-ship building yard covers a considerable portion of ground, and has a large frontage to the river Tyne. It is well provided with all constructive facilities, and, as an exception to the general rule in England, is provided with several substantial, well-built, and properly lighted ship-houses.

At the time of my visit there were seven screw steamers on the stocks, and four others alongside the wharf—making, in all, eleven under construction.

STEEL-SHIP BUILDING YARD OF MESSRS. JONES, QUIGGIN & CO.

This yard, located at Liverpool, is, as its name implies, devoted almost exclusively to steel-ship building, and is the only one of the kind existing; the vessels built in it are, with very few exceptions, constructed entirely of steel; the frames, plates, beams, and masts all being rolled steel, manufactured chiefly from the Bessemer process and by the extensive works of Messrs. Brown & Co., and Cammell & Co., Sheffield; also works located in Germany. The yard is compact, forming nearly a square, covers an area of eight acres, and has a river frontage on the Mersey of 500 feet. The machinery and tools employed in the construction of the vessels are, in all respects, identical with iron-ship building yards.

This firm was the first to adopt steel for the rigging of vessels, and to make

steel masts and spars for vessels of any class. The firm have turned out a large number of steel vessels, and at the time of my visit to the yard, in August last, there were on the stocks building five steel paddle-wheel steamers, each of from 500 to 1,200 tons burden, besides one vessel of large dimensions having iron frames planked with wood. It may be added that the quality of steel used in the vessels building was tested in my presence, the same being selected from the pile by myself, and was found to possess ductility and homogeneity not found in iron-ship plates.

ARMOR-PLATE ROLLING MILLS.

The iron rolling mills of Great Britain are numerous, and in various parts of the kingdom. The mills prepared to roll armor plates, four to six inches thick, and of the usual dimensions, (15 feet by 4 feet,) are six in number, hereinbefore mentioned; they are, with one or two exceptions, of recent date, and all are additions to previously existing iron works. In England and France all armor plates for casing iron-clad vessels are made solid, *i. e.*, each plate or block is formed in one solid piece, not laminated or made up of several sheets bolted together. The first armor plates rolled were manufactured by the Park Gate Iron Works, situated near Rotherham, in the West Riding of Yorkshire, on the borders of Derbyshire, for a number of batteries constructed for the English government during the Russian war period; those plates were four inches thick, but of comparatively small dimensions. The first iron-clad sea-going ship built for the British navy (the *Warrior*) was cased with plates four and a half inches thick, manufactured by the Thames Iron Works Company, under the hammered process, and as follows: scrap-iron of the best description was selected, piled and hammered into blooms, then rolled into bars six inches wide by one inch thick; these bars were cut up, piled, and again hammered into slabs; several of these slabs were then put together and heated and hammered to the required width, the process being repeated until the plate had attained the necessary thickness and length. Nine hundred and fifty tons of these plates cover the armored portion of the *Warrior's* sides, and of the same quantity used for the armoring of the *Black Prince*; 100 tons were rolled, the balance forged as before. For the *Defence and Resistance*, all but six plates were rolled.

Subsequently the plate committee, appointed by the British government for the purpose, caused a series of experiments to be made with plates fabricated both by the rolling and hammering process, which fully demonstrated the superiority of the former. An order, consequent upon this deduction, was immediately issued from the admiralty condemning all the hammered plates made for iron-clads then under construction, since which time all plates for the British iron-clads have been rolled.

The largest armor-plate mill, and the one most successful in the manufacture of heavy plates, is that of Messrs. J. Brown & Co.

In all the mills the same method of manufacture is observed and the same type of machinery employed; the only difference being in their capacity. Messrs. J. Brown & Co.'s mills embrace four sets of rolls and eight furnaces, none of the other mills possessing more than one or two sets of rolls and two to four furnaces. The machinery and appliances will be noticed under the head of the Mersey Steel and Iron Works.

The process of the fabrication of rolled armor plates is as follows: Bars of about twelve inches wide and one inch thick are first rolled; five of these are then piled and rolled into a rough slab; two of these slabs rolled into a plate; four of these plates then rolled into another plate; and finally four of these last-mentioned plates are piled and rolled into the finished plate; in very thick plates the piling is carried still further.

STERL AND IRON WORKS OF MESSRS. J. BROWN & CO.

These works, located at Sheffield, are the most extensive and important of their kind in Great Britain. An idea of their capacity may be formed from the following statistics, taken on the spot: area covered by the principal works, 18 acres, besides additional ground occupied in another locality; number of men employed, 3,024; quantity of coal consumed weekly, 3,600 tons. There are 60 puddling furnaces and 42 steam-hammers, the weight of drop of the largest being 20 tons, with a fall of 8 feet; weight of anvil block being 161 tons; the frame of this hammer is of wrought iron; the weight of drop of second-sized hammers is 12 tons, the hammers decreasing in weight until they reach the smallest size in common use. Armor plate rolls, two preparatory and two finishing sets; the latter are of the following dimensions: 1st set, 8 feet length of barrel, between the journals, by 32 inches diameter; 2d set, the same length by 30 inches diameter.

The establishment is divided into several departments, the principal of which are the steel-converting department, the Bessemer process steel department, steel-rolling mills, rail mills, railway buffer manufactory, steel forge employed making steel shots and other steel forgings, iron forge armor-plate mills, iron rolling mills, and machine and armor-plate planing and slotting shop.

This establishment is prepared to roll heavier plates than any other existing. One plate for the embrasure of a fortification, measuring $13\frac{1}{2}$ inches thick by 14 feet long and 6 feet wide, was just completed at the time of my visit; there were also many others for Russian fortifications, measuring $7\frac{1}{2}$ inches thick, 4 feet wide, and varying in length from 24 to 34 feet. The two sets of rolls in which these plates were made are situated on a plane and in a straight line with each other, but separated some 25 feet; they are driven by the same machinery, and are connected in the usual manner of working trains of rolls in iron mills. It is in consequence of the long connexion between the two sets of rolls that one set can accommodate plates of such extreme thickness.

MERSEY STEEL AND IRON WORKS.

These works are located at Liverpool, and have long occupied a prominent place in the iron trade. They were originated about the year 1810 by the father of the present able manager and scientific iron-master, Mr. William Clay.

At present the works constitute five several departments, viz: the forge, the armor-plate mills, the steel works, the iron-rolling mills, and the machine works.

The ground occupied forms an irregular parallelogram, measuring about 700 feet in length by 500 feet in width; it is divided into three unequal portions by two public streets running north and south and east and west, respectively, but direct communication is maintained between the divisions by means of tunnels under the streets. The space appropriated to the forge covers an area of about 42,140 square feet. It contains eleven steam-hammers, eight of which are Rigby's and two Morrison's; the largest of these hammers is of the following dimensions: width between the upright supporting columns, 25 feet; weight of hammer and piston, fifteen tons; diameter of piston-rod 20 inches, and length 15 feet 2 inches, with a fall of 9 feet. The frame is of wrought iron. The anvil-block is $10\frac{1}{2}$ feet square on the base, $6\frac{1}{2}$ feet in height, and weighs 62 tons. The total weight of this instrument, including bed-plates, frame, and anvil-block, is 130 tons. The second sized hammer has a weight of piston and hammer of eight tons, with a fall of nearly 7 feet; width between upright supports, 14 feet 6 inches; diameter of piston-rod, 15 inches, and 7 feet 6 inches long; height of hammer and frame, 23 feet. The anvil-block is 9 feet square at its base, and weighs $32\frac{1}{2}$ tons. Total weight of metal in the apparatus, including bed-plate, framing, and anvil-block, upwards of 70 tons. Besides these, there are nine

other steam hammers in the forge department, weighing, respectively, three, six tons each; one, five tons; one, $2\frac{1}{2}$ tons; one, $1\frac{1}{2}$ ton, and two of smaller proportions. The furnaces belonging to the hammers are of the usual types; the largest 17 feet, or, including the neck, 24 feet in length and 8 feet wide, with a draught flue 56 feet in height. The cranes are of wrought iron, and unsupported from the top, and, as usual in such forges, there are two to each large hammer. One crane is 24 feet in height above ground; but, being sunk 12 feet in solid foundation below ground, the entire height of the upright shaft is 36 feet. This crane is a double, rectangular, tubular one, constructed entirely of plate iron, each entire side of the tube being one sheet; on the upper side of the horizontal arm there are two travelling carriages to move the mass of metal held in suspension forwards and backwards. By a combination of these independent motions, all of which may be applied simultaneously, the largest mass of metal can be rotated with the whole fabric and swung round from the furnace under the hammer, and *vice versa*, lifted, poised, or laid down at any desired spot with accuracy. Immediately adjoining the forge department is the building in which the heavy shafts, forgings, and armor plates are turned, planed, and prepared for service. It forms a parallelogram, the dimensions of which are about 200 feet long by 54 feet wide, and is a one-story building of lofty elevation.

As an instrument of application in the way of lifting and carrying, common to such establishments, a high level railway, supported on lofty pillars, runs from end to end of the building, on which a self-acting, travelling crane, capable of lifting thirty tons, traverses the whole length. The entire floor of the building is occupied by heavy machinery and the work appertaining to it. In the central portion of the floor stands a gigantic planing machine, having a travelling table 40 feet long. The southeastern portion of the shop is devoted to the working accommodation of two immense lathes, which are of sufficient length to take in a shaft 65 feet long; they are geared and worked in the usual manner, and in them the heavy crank and other shafts are turned.

This establishment has not any machine for turning pins or wrists of crank-shafts like those in the establishment of Messrs. Penn, Maudslay & Meline. The southwestern or opposite portion of the shop is occupied by lathes of a similar kind, but of less power and smaller dimensions, although still of such magnitude as to entitle them to the appellation of large.

Immediately to the north of the vast planing machine is one of recent construction, adapted for planing and turning armor-plates. This machine is capable of taking in armor plates 20 feet long by 4 feet wide, and of any thickness. The remaining portions of the shop are supplied with smaller lathes, drilling, and slotting machines, and other necessary instruments.

THE ARMOR-PLATE MILL.

As previously stated, the machinery employed in the British armor-plate mills is identical, and the furnaces and appliances similar. A brief description of one suffices for all. The rolls employed and the housings containing them differ from those usual in ordinary plate and sheet-iron mills only in dimensions. The mode of rolling the plates differs in the fact, that instead of the rolls revolving continually in one direction, they are reversed every time the plate is passed between them. This is accomplished, not by reversing the engine that drives them, but by shifting a clutch and throwing out of gear one set of driving wheels to stop the revolutions of the rolls, and again throwing in another set of wheels to produce an opposite motion. To effect this five cog spur wheels are employed, the largest of which is 12 feet diameter by 18 inches broad on the face; the next, 3 feet 6 inches diameter by 18 inches broad, and the rest near the dimensions of the last-named, but varying. The rolls employed in this mill are 30 inches in diameter and 8 feet long in the barrel. The foundations for

them are built from a considerable depth of solid stone. On this foundation is a framing of oak, on which is laid a cast-iron bed-plate bolted to the stone foundation; on this bed-plate are secured the housings. The total weight of metal in the whole apparatus, including fly-wheel and shafts, is estimated at 300 tons. The machinery is driven by two short-stroke, badly proportioned engines geared at right angles to each other. Altogether the whole arrangement is complex, heavy, and unscientific, and so far inferior to the simple, light, and comparatively cheap arrangement introduced by Mr. William McLain into the armor-plate rolling mill of Mr. M. Moorhead, of Pittsburg, Pennsylvania, that any detailed description would be simply superfluous. The furnaces for heating the plates situated on either side the rolls are of ordinary construction, but of large dimensions, the interior area being 14 feet by 9 feet. The plates, after being heated, are conveyed from the furnaces to the rolls on long iron trucks, which travel on grooved tramways on an inclined plane descending to the rolls. The works contain forty-two puddling furnaces, and that portion of them devoted to the manufacture of bar, rod, angle, and plate iron is similar in all respects to other mills of the kind, the only peculiarity being a steam travelling crane, having engine and boiler attached, mounted on rail tracks laid on the surface of the ground through the mill; this is found convenient to pick up, carry, and deposit weights from, to, and at any desired position.

Having thus glanced at what may be termed the plant of the establishment, it may be added that so long ago as 1845 these works forged a wrought-iron gun of 12-inch bore for the United States steamer Princeton, which gun is now lying in the Brooklyn dock-yard. They also, in 1856, fabricated the "Horse-fall gun," which, after lying unused for several years, was recently again brought into notoriety by target practice at Shoeburyness. This gun is a smooth-bore muzzle-loader, of the following dimensions: length, 15 feet 10 inches; length of bore, 13 feet 4 inches; diameter over chamber, 3 feet 7 inches; diameter of bore, 13 inches; weight, 53,846 pounds. They have recently forged the Mackay guns, having 8-inch bore. These guns are forged hollow by means of bending broad plates to the proper curve, laid and welded upon a barrel made of rolled staves, and after being turned they are banded with hoops forged hollow and bored out.

FORGES IN GLASGOW.

In this city are two extensive forge establishments, the Lancefield and the Parkhead; the latter comprises also iron and armor-plate mills, and may be briefly noticed as follows:

The establishment covers about twelve acres of ground, and is divided into three departments, viz: the forge, armor-plate, sheet and bar iron mills, and that for planing and turning heavy forgings and armor-plates.

The forge possesses thirteen steam hammers, most of which are of Rigby's pattern, the heaviest of them being seven tons weight of drop; the heavy cranes are of wrought iron, and operated by two small steam engines to each. The armor-plate and iron mills under one roof occupy a building three hundred feet long by one hundred and sixty feet in width; the armor-plate rolls are eighty feet long in the barrel by twenty-six inches diameter; there are three larger pairs of rolls, and these, together with all other appliances, are of the usual variety found in mills of a like nature. These works turn out a large amount of heavy forgings and armor-plates for the British navy, foreign navies, and commercial purposes, and, when so ordered, turn, plane, and finish the plates.

ELSWICK WORKS.

The works under the above name, situated at Newcastle-upon-Tyne, constitute the engine, hydraulic, and gun factories of Sir William G. Armstrong.

They cover a large area of ground, and occupy many extensive and magnificent buildings.

Through the kindness of Mr. John Rogerson, a highly respected and wealthy iron-master and ship-owner of Newcastle, who accompanied me, I had the privilege rarely accorded strangers of inspecting the whole of the works, and also the benefit derived from the explanation of every peculiarity, in the machinery or otherwise, incident to the manufacture of those particular guns and projectiles. Then and now it was and is a matter of regret that my limited time in Europe prohibited my remaining in Newcastle sufficiently long to make descriptions, necessarily valuable, of works so interesting and important.

The foundry, but recently completed, is regarded in its entirety as the most perfect in England, or indeed in Europe; the building, by observation about three hundred and twenty feet long and two hundred feet broad, is lighted from the roof and sides during the day, and at night from above by gas.

Three cupolas in a separate building are located centrally outside the rear walls. The cranes from Sir William Armstrong's designs are unsupported by top-bearings, and, together with the lifts, are operated wholly by hydrostatic action; a single boy attendant on each can, by the mere movement of a lever, with accuracy and rapidly unknown in ordinary foundries, revolve from the cupolas to the pits, lift, poise, or lay down any weights the cranes are capable of lifting.

The next noticeable feature is the forge, where all the steel used for the barrels or interior cylinders of the heavy guns is rehammered after it has been received from the steel works. Several steam hammers are contained in this forge, nearly all of the Morrison type and manufacture, the largest having ten tons weight of drop, with a fall of nine feet, to which additional force is given by the admission of steam above the piston, causing a weight of blow of sixty-five tons, an excess of force over any other hammer in Europe, except, perhaps, in the steel works of Herr Krupp, at Essen, in Prussia.

A peculiarity in this forge is a recently constructed furnace of considerable dimensions, in which the heat generated is entirely from gas; the forgings consequently are here brought to welding heats without sustaining injury from the action of sulphur and other deleterious matter contained in coal. The gas for this furnace is manufactured in the works, but the economy of the process at the time of my visit was undetermined; the experiment is, however, considering the difficulty of procuring perfect materials for wrought-iron or steel guns, of considerable importance.

The erecting shop, boiler shop, and ordnance department of this establishment are all superior, and the machinery in them of the best description. The guns manufactured at these works known as the Armstrong guns have frequently been described in books especially devoted to such subjects; also the peculiarities of these and all guns manufactured are known to our ordnance officers; still it may not be uninteresting to mention that now quite a number of guns, denominated six hundred pounders, have already been made, and more under construction. In these guns the distinctive feature of the Armstrong principle only is retained, viz: the system of banding by cylinders made of wrought-iron coils shrunk on the barrels. These guns are muzzle-loaders, and rifled on the shunt principle; the inner barrel is made from one solid ingot of *cast steel*, rehammered at these works; it is then turned, hooped with cylinders, and trunnioned in the same manner as other Armstrong guns; the bore is 13.3 inches in diameter, and is the entire length of the gun; then closed at the breech by a wrought-iron plug, behind which is a wrought-iron disk, faced with steel and screwed into the breech-piece.

The weight of the gun is 51,296 pounds, and the maximum charge of powder 90 pounds.

THE TOOL AND GUN MANUFACTORY OF MESSRS. J. WHITWORTH & CO.

This establishment, so long noted for the superiority of its machine tools, and recently for the manufacture of ordnance, is situated at Manchester.

It forms two distinct departments, viz: that for the manufacture of machines and the gun factory, which departments are again divided into others.

The tool factory.

These works occupy several buildings, viz: the foundry, which is unimportant; the smithery, which, as regards appliances, is singular in containing two sawing machines for the purpose of cutting red-hot bars and rods of iron; and also two forging machines. It has one small steam hammer, and the requisite number of smithery fires.

The erecting shop, or building in which machinery under construction is put together, is a one-story building, about 180 feet by 45 feet, and is lighted from the roof; it contains one overhead traveller, supported on cast-iron columns next the wall; this traveller and its carriage is worked either way by power from a shaft extending the whole length of the building, along which a feather moves, and by it the wheels giving motion to the carriage are turned; there are also two revolving cranes. Another building contains planing machines exclusively.

The machine shop proper: it is about 200 feet long by 50 feet in width, five stories high, and stocked on every story with machines and tools of various types, all of them being, it need scarcely be observed, of the very best description.

The chief feature of this department and what has distinguished it from others in Great Britain is, as before mentioned, the superior character in design, material, and accuracy of workmanship of the machine tools there manufactured. Mr. Whitworth is a celebrated mechanical engineer, and the workmanship at his establishment has attained a state of perfection seldom found elsewhere.

The gun factory.

The Whitworth guns are now manufactured to a considerable extent. The principles of construction of this gun and its distinguishing features may be briefly noted as follows: 1. It is constructed entirely of homogeneous mild cast-steel. 2. The inner barrel is cast hollow and afterwards hammered in that form; then turned and bored. 3. It is hooped with short cylinders, fabricated in the same manner as the barrel, over which at the breech other hoops or cylinders, of a higher quality and harder metal than that composing the barrel, are placed, the trunnions being attached. 4. The cylinders are not shrunk, but forced on cold by hydraulic pressure.

The largest guns are rifled muzzle-loaders, the bore hexagonal, and nine inches in diameter, extending throughout. The breech is closed by a plug, screwed not only into the inner tube, but also into the hoop or cylinder covering it, and in some instances into the end of three distinct cylinders. The outer cylinders being placed on slightly tapering, and all joined by the plug, it is not possible to blow the latter out.

The materials for these guns are furnished chiefly by the steel works of Herr Krupp, at Essen, Prussia, and great care is exercised in their selection. The guns are fitted and finished with great accuracy, and should bear the strain of the heaviest charges and constant firing for years; if not, the cause will be found either in the form of bore or imperfection in the metal used, or both, for guns manufactured on this plan, having cylindrical bores and of perfect metal, should, if the combined cylinders are respectively of their proper tension fulfil all requirements.

ENGINE ESTABLISHMENT OF MESSRS. JOHN PENN & SONS.

These works occupy in the marine engineering much the same position as the Millwall Company do in iron ship building, and are the earliest in tradition and first in name and magnitude, not only in England but in Europe.

The works form two separate establishments : one at Greenwich, comprising the engine factory foundries and smithery, whilst the boiler manufactory, forming the other, is at Deptford.

I was indebted to the attention of a gentleman connected with the establishment, who accompanied me through the works, for explanations of its peculiarities ; but time again prevented my making such close inspection as to enable me to record detailed, correct descriptions of objects of interest in an establishment of such magnitude.

The works at Greenwich cover about nine acres of ground, having within the last few years been greatly extended and partially reconstructed.

The departments, as in like establishments, embrace drawing-rooms and offices, pattern shops, foundries, smitheries, machine shops, and erecting shops. Of these the most noteworthy are the machine and erecting shops, which are located in a one story brick building, of lofty elevation, roofed in four spans; three rows of columns divide the building into four compartments, each 250 feet long by 50 feet wide; total dimensions of the building, 250 feet by 200 feet. Light is admitted by windows in the side walls, but principally through glass in the roof. Each row of columns supports a line of shafting extending the entire length, from which the driving power is transmitted to all the machines in the building.

In each of the compartments is an overhead railway, supported by the columns and walls, on which carriages travel, conveying weights to or from any position. The building is replete with the very best and most approved machinery and tools designed, and on the largest scale. There is also a second machine shop, two stories high, furnished with machinery and tools of the best description for fitting and finishing all detailed parts pertaining to steam machinery. So complete are the number and variety of machines in both these shops that the use of files becomes unnecessary, and they are never used in the construction or completion of heavy or light engines. In a similarly constructed building is the smithery, which is admirably arranged and supplied with all the latest and best appliances and conveniences. The foundry is of ancient date, and, in convenience, far behind many others in England; yet the large castings turned out from it are, in soundness, smoothness, and perfectness, superior to any that ever came under my notice. In fact, all work done in the establishment is of superior order.

The boiler manufactory at Deptford is laid out on a similar plan to the buildings at Greenwich; it is, very justly, considered to be the best private establishment of its kind in Great Britain. The arrangements are in all respects superior, and it is amply provided with mechanical facilities of the best class; among others are machines for planing the edges of boiler sheets, and self-acting shearing and punching machines. As an exception to the rule in boiler-making, the edges of all boiler sheets are here planed prior to riveting.

The works of Mr. John Penn were originated in the early part of this century, and about the year 1830 the manufacture of the steam-engine was commenced; but the establishment did not in any way distinguish itself until 1840, when the admiralty decided on using the screw as the propelling power for British ships-of-war. Designs were sought from engine-makers, with a view to construct a direct-acting engine, capable of attaining the high speed required, all parts of which should be under the water-line.

Among others, Messrs. Penn & Son responded and presented the design of

the trunk engine, which was approved, and engines in accordance with it ordered for the *Arrogant* and *Encounter*. Soon afterwards the line-of-battle ship *Agamemnon* was supplied with the same variety of engines; and up to the present time the trunk engines have been applied to no less than one hundred and thirty vessels in the royal navy, including the iron-cased frigates *Warrior*, *Black Prince*, *Resistance*, *Defence*, *Achilles*, *Minotaur*, and *Northumberland*, the two latter having cylinders 113 inches in diameter and 4 feet stroke, and are denominated 1,350 nominal horse-power.

These trunk engines are almost exclusively used for vessels of the Spanish and Italian navies, built in England.

The type of engine employed by Messrs. Penn & Son to operate the screw is inferior in design, especially as regards radiating surface; but they have been and are constructed in such a superior manner, both as regards material and workmanship, and so often duplicated, that the parts found troublesome have from time to time been so altered and improved as to remedy former evils.

There are many other establishments engaged in the manufacture of marine steam machinery, some of them prominent and important; but the purpose has been to notice only those works engaged in the manufacture of iron or steel, or the construction of machinery having the best existing facilities.

SHIPS OF THE BRITISH NAVY.

According to a recent parliamentary return the strength of the British navy, on the 1st of January, 1864, was 975 ships of all classes; of these 72 are line-of-battle ships, mounting from 74 to 121 guns; 42 ships mounting from 60 to 74 guns; 94 ships of tonnage nearly equal to line-of-battle ships, but mounting only from 22 to 46 guns; 25 are corvettes, mounting 21 guns; and 500 vessels of all classes, including iron-clads, mounting from 4 to 21 guns. Not included in the above list are 185 screw gunboats, mounting two guns each.

The navy list or register shows only a total of 550 vessels, and the discrepancy is not accounted for. All the above-mentioned vessels, except the iron-clads and a few others, mount very small guns and have low rate of speed, and a large number of them are dismantled and laid up in the steam reserve at the several dock-yards.

The following list, which in reality comprises the strength of the British navy at the present time, carry their batteries in broadside, with the exception of four cupola vessels and five vessels constructed on the plan of Mr. Reed, the chief constructor of the navy, to carry their batteries amidships. The cupola vessels are regarded as floating batteries; there are also a number of other floating batteries, some of which were constructed during the Crimean war.

List of the iron and wooden armored vessels in the British navy.

NAME.	Tonnage.	Normal bore-power.	Length, &c., between perpendiculars.	Extreme breadth.	Draught of water.	Number of guns.	Number of men.	If hulls are of iron or wood.	If completed or building.	Remarks.
Admiral	6,621	1,350	400 0	59 3 1	Fe. 3 1/2	96	704	Iron.	Building.	Reed's batteries.
Minotaur	6,621	1,350	400 0	59 3 1	56 3	96	704	do.	Completed.	
Northumberland	6,621	1,350	400 0	59 3 1	56 3	96	704	do.	Building.	
Achilles	6,079	1,350	390 0	58 3 1	56 3 1/2	90	704	do.	Completed.	
Black Prince	6,109	1,350	390 2	58 4	57 0	41	704	do.	In commission.	Reed's batteries.
Warrior	6,109	1,350	390 2	58 4	56 3	40	704	do.	do.	
Bellerophon	4,946	1,000	350 0	55 5	56 3	14	600	do.	Building.	
Victory	4,959	800	350 0	55 5	55 3	24	600	do.	In commission.	
Valiant	4,953	800	350 0	54 3	55 3	24	600	do.	Building.	Four cupolas.
Defiance	5,720	600	350 0	54 3	55 3	16	455	do.	In commission.	
Princess	5,710	600	350 0	54 3	55 3	16	455	do.	In commission.	
Prince Albert	5,529	500	340 0	53 0	55 3	5	610	Wood.	Building.	
Calcutta	4,135	1,000	370 0	58 0	56 7	35	600	do.	do.	Reed's batteries.
Ocean	4,047	1,000	370 1	48 5	56 7	35	600	do.	In commission.	
Prince Consort	4,045	1,000	370 1	48 5	56 7	35	600	do.	Building.	
Royal Alfred	4,045	1,000	370 1	48 5	56 7	35	600	do.	In commission.	
Royal Oak	4,015	800	370 1	58 6	56 7	35	600	do.	Building.	Reed's batteries.
Lord Warden	4,067	1,000	370 1	58 6	56 7	24	600	do.	do.	
Lord Clyde	4,067	1,000	370 1	58 6	56 7	24	600	do.	do.	
Zetland	3,716	800	350 0	56 7	56 7	20	600	do.	do.	
Falsh	3,772	800	350 0	56 7	56 7	6	600	do.	Completed.	Do.
Reverend	3,553	200	350 0	56 7	56 7	4	600	do.	do.	Do.
Favorin	2,196	400	350 0	56 7	56 7	10	600	do.	do.	Do.
Enterprise	863	160	350 0	56 7	56 7	4	600	do.	In commission.	Four cupolas.
Royal Sovereign	863	160	350 0	56 7	56 7	4	600	do.	Launched.	Two cupolas.
Two iron rams*	3,963	600	340 7	62 0 1/2	56 7	5	600	Iron.	Nearly completed.	

* Were built by Messrs. Laird Bros. for the rebels, and afterwards purchased by the admiralty.

Plans and drawings exemplify the form, construction, and general arrangements, but structural peculiarities and many details worthy of notice can only be understood by inspection.

My limited stay admitted but of one visit to each of the vessels named; therefore descriptions cannot be expected, but a few general remarks may not be uninteresting.

The ships of the *Minotaur* and *Achilles* class are remarkable for fine lines, strength of construction, excess of motive power, excellence of mechanical execution in workmanship, completeness of arrangements for the convenience of the officers and crews, ventilation of each vessel throughout, and in outfits.

The materials used are, as a rule, of good quality, especially the armor plates, about which rigid inspection and great care are exercised.

The *Bellerophon* is being constructed with double bottoms, connected with water-tight internal walls, thus making a double ship from end to end. Throughout the central portion, in which the engines and boilers are placed, the inner and outer bottoms or hulls are from three to four feet apart, in order that there may be ample space for cleaning and painting. The space between the bottoms or hulls is divided into numerous water-tight compartments, and will consequently form a series of buoyant cells, any one or more of which may be injured without the sea being admitted into others. Beyond the central portion of the ship, the lower deck forms the interior bottom, and the space below it is made available for stowage, by means of water-tight bulkheads, rising above the water-lines.

In all the vessels, either of wood or iron, the beams are iron, with knees attached, each beam, with its knee, being a solid piece. The beams of the upper decks are covered with plate-iron, from $\frac{3}{4}$ to $\frac{1}{2}$ inch in thickness, riveted to them, and on that the wooden decks are laid. In two vessels only, viz: those built for the rebels, are the wooden decks covered with iron. The gun-ports are 42 inches deep by 24 inches wide outboard, with the same depth inboard, but of greater width. They are unprovided with port-shutters, except those necessary to prevent the sea from washing in during rough weather. The armor in the *Minotaur* class of vessels is $5\frac{1}{2}$ inches thick; the plates are 15 feet in length by 4 feet in width, neatly joined together; behind them is a wooden backing of teak 9 inches thick, all secured to the hulls of the vessels with through-bolts having counter-sunk heads and double-lock nuts inside. The hollow masts of the iron vessels constitute ventilation tubes of the best kind, and advantage is taken of them to discharge the foul air from below decks; there are also foul air discharge-pipes of large size, and inlet-pipes arranged to receive the supply of fresh air from the spar-decks, introduced into each compartment and state-room. Water-pipes are conducted overhead, on either side of the lower decks, with fire-hose attachments. Telegraphs are introduced into all departments, including the magazines. The spar-decks of the largest vessels are provided with three bridges and two chart-houses each, and the fire-rooms of those last built have each a cupola for heating shot. The capstans are operated and the anchors hoisted by independent engines situated on the forward lower decks. The motive engines are of the types common to English frigates, viz: Penn's trunk, Mauldslay's back-action, or Humphrey and Tennant's direct-acting. The boilers are of the fire-tubular variety, of precisely the same kind used in all English war sea steamers, duplicates of which are provided and kept in store for every important ship in commission, so that when an old boiler is to be removed from a vessel a new one is ready to replace it. The principal objections to the largest ships are, the difficulty in manœuvring such immense bodies, the expense of keeping them in commission, and the great draught of water they require; the latter evil, one common to all British armored ships.

About the 1st of April, 1862, or soon after the naval battle at Hampton Roads, the admiralty directed work to cease on all vessels then under construction in the dock-yards. Subsequently a few of them were selected for iron-clads and altered from the original models, rebuilt and cased with iron, and are now comprised in the list of sea-going armored vessels. Those considered unfit for conversion still remain on the stocks in the condition in which they were when work was suspended on them—some in frame, and some partially and some wholly planked. They are as follows:

<i>At Portsmouth</i> . . .	Dryad, 51-gun screw frigate. Harlequin, 6-gun screw sloop.
<i>At Devonport</i> . . .	Robust, 89-gun screw ship, 3,176 tons. Ister, 36-gun screw frigate. Bittern, 4-gun screw sloop.
<i>At Chatham</i>	Reindeer, 6-gun screw sloop, 950 tons. Myrmidon, 4-gun screw vessel, 695 tons. Belvidere, 51-gun screw frigate, 3,027 tons. Bulwark, 89 gun screw frigate, 3,716 tons. Ménée, 21-gun screw corvette, 1,857 tons.
<i>At Woolwich</i>	Dartmouth, 36-gun screw frigate, 2,478 tons. Sylvia, screw vessel, 695 tons.

and others at Pembroke.



THE IMPERIAL NAVY OF FRANCE.

Description.	Steam.	Sailing.
Ships-of-the-line	37	7
Frigates	60	24
Batteries	21	..
Corvettes and avisos	142	..
Gunboats	70	..
Screw transports	50	..
Corvettes, brigs, schooners, and transports . . . . .	..	79
Total	380	110

Of the sailing vessels, only some of the smallest class are in service as war vessels; the ships-of-the-line are hulks or prison-ships, and the frigates are partly in the reserve and partly used as transports.

The following list will show the strength of the imperial navy in armored ships:

THE IRON-CLADS OF FRANCE.

Afloat.

Name.	Nominal horse-power.	Cost.
Magenta	1,000	12,000,000 francs.
Solferino	1,000	12,000,000 "
Couronne	900	7,000,000 "
Normandie	900	7,000,000 "
Invincible	900	7,000,000 "
Gloire	900	7,000,000 "
Provence	900	7,000,000 "
Heroine	900	7,000,000 "

NOTE.—Of the above, the Couronne and Heroine, only, have iron hulls.

Building.

Name.	Nominal horse-power.	Remarks
Savoie.....	900	
Revanche.....	900	
Surveillante.....	900	
Flandre.....	900	
Guyenne.....	900	
Gauloise.....	900	
Valoreuse.....	900	
Magnanime.....	900	
Taurea.....	900	Cupola.
(Unnamed).....	900	"
Protectrice.....	150	Private yard.
Impregnable.....	150	"
Embuscade.....	150	"
Refuge.....	150	"
Arrogante.....	150	"
Implacable.....	150	"
Opiniatre.....	150	"

Five vessels building at Toulon, two at Bordeaux, and one at L'Orient.

NOTE.—Several of the above are since completed.

Reserve.

Name.	Nominal horse-power.	Remarks.
Tonnante.....	225	At Toulon.
Devastation.....	225	"
Lave.....	225	"
Foudroyante.....	225	Cherbourg.
Congreve.....	225	Brest.
Saigon.....	300	Rochefort.
Palestro.....	300	"
Peiho.....	300	"
Paixhans.....	300	"

Summary.

Vessels afloat.....	8
Vessels building.....	25
Vessels in reserve.....	9
	—
Total.....	42

CONCLUSION.

We have neither such dock-yards as are to be found in England or France, nor such a collection of iron-ship building yards as there is in Great Britain; the combined capabilities of all the iron yards within our limits not being equal to the first of the great iron-ship building yards on the river Thames. The materials, of superior variety, we have in abundance, the resources of the nation in iron and coal being unlimited; but a proper constructive yard capable of turning out iron ships of any class is wanting. Under existing circumstances the best of our private yards could not construct one such vessel as the British frigate Achilles within three or four years: several iron gunboats, which were contracted for more than two years ago, are not yet completed, and will not be for some months. Truly, therefore, may it be said, the want of a proper constructive iron yard is a national misfortune.

For the location of such a yard we have advantages, in our great rivers, not possessed by any European nation. *In an entirely secure position, far from the sea, in fresh water, and within easy reach of iron and coal,* an iron yard may be erected. These advantages are weighty and cannot be overestimated: still we have another advantage, the rise and fall of our tides being comparatively so small, we do not necessarily require basin accommodations—the most expensive of European dock-yard constructions—all we need in this regard being a position affording ample wharfage room.

Location does not belong properly to the subject-matter of this report, but cannot be considered entirely foreign to it, because it is the first and most important consideration. Government officials in England and France were free in expressing their opinions to me, that since the invention of guns capable of propelling destructive projectiles several miles, and the construction of armored ships, an inland location for a great dock-yard becomes almost imperative.

The advantages of fresh water for iron vessels to lie in when repairing and fitting out is another point to be considered, for it must be remembered that the adhesion of barnacles, oysters, and mussels to the bottoms of iron vessels, whilst lying still in sea-water, is rapid and excessive; in fresh water the iron is entirely free from them.

In England, after an iron war vessel is prepared for sea it becomes a necessity to dock her previous to sailing, for which there is ample provision, each dock-yard having a number of stone dry-docks, at present 23 in all, but will soon number 44, besides as many belonging to private yards. On the Mersey alone are 24 dry or graving docks, eight of which are each upwards of 400 feet long; seven, each 500 feet; and two, each 750 feet; the latter capable of taking in two vessels at a time.

At present we have three stone dry-docks and three floating docks belonging to the navy. Location being decided on, the second subject for consideration is the plan, and the creation of the works the third. Here grave responsibilities have to be incurred: such an important subject, in the shape of construction, has never yet been presented for the consideration of the department.

Our present navy yards have become what they are by gradual process of accretion, partly of permanent and partly of make-shift additions; the latter forced by war, the former the more orderly schemes of peace. The total expenditure has been large, but the results comparatively small. None of them are sufficient for present requirements, being of small dimensions, and not possessing facilities for rapid and economical construction or repair or equipment.

The navy yard at Philadelphia does not cover as much ground as the basin water area in any one of the principal European dock-yards: it has only two

covered building-slips, with the necessary wood-work shops and storehouses, and is not provided with any stone docks or means of repairing steam machinery.

The New York yard, the most important, does not at present cover more than twelve acres; it is provided with one stone dry-dock and two building-slips, with ship-houses over them; the necessary wood-work shops, including a saw-mill, improperly prepared for heavy work on the upper, and light work on the lower floor; a smithery, foundry, boiler shop and machine shop; all improperly located, inferiorly arranged, and not possessing facilities for conveying materials and finished work to the vessels at the wharves or from one to another.

The smithery was formerly always filled with smoke, and the machine shop building was, until I caused several internal alterations to be made, unfit for the purpose, and, after all, is but a make-shift. Our new navy yard should therefore be a magnificent establishment, with a capacity commensurate with, and sufficient to meet the demands of, a great naval power. It should be a model in perfection of detail in all its branches and as a whole, and so substantial as to endure for generations. In laying out the work, the judicious arrangement of the buildings, separately and collectively, the proper adaptation and distribution of machinery, tools, and appliances, and the conveniences within and without the docks, building-slips and buildings, will in a very large degree depend whether ships-of-war are to be built and equipped rapidly and economically, or slowly and extravagantly.

It is estimated by the British dock-yard engineers, that with the same number of men, and in a given time, 50 per cent. more work is accomplished by means of their improved facilities than was twelve years ago. The importance, therefore, of exercising great care in laying out and constructing the new works must be seen.

I am directed by the order to give "descriptions of the machinery, tools, and appliances necessary for such an establishment as our government would need." As before stated, my sojourn in Europe was entirely too limited to permit the making of minute examinations of machinery necessary for the various branches of such an establishment; furthermore, previous to this being done, the nature and extent of the works should be first decided upon, when drawings of the necessary machinery, with their descriptions, can be furnished. From the information secured the department will comprehend the extent and capacity of the English and French dock-yards and their facilities for executing work.

The mode adopted by the British admiralty for securing plans for their great Chatham factory works was as follows: An able dock-yard chief engineer was selected and ordered to examine all the important engine factories and iron works in Europe, after which to make the general plans; this being accomplished and the drawings submitted to the admiralty, a board of five competent engineers were ordered to examine and decide on their merits and alter or revise, or make new plans. The board adopted the original plans with alterations, after which they were approved and the works commenced. As previously stated, these works were designed to excel in capacity and completeness all similar works in Europe or elsewhere. The plans are good, but not free from criticism. We can, doubtless, originate an establishment that will excel the Chatham works.

In the creation of plans a better course might be pursued, viz: a commission of competent officers intrusted with the work instead of confiding it to one; for, however well qualified one officer may be to plan and arrange a specialty, yet, when many branches are to be provided, each requiring peculiar knowledge, attainable only by study and experience, all to harmonize, and the whole, when completed, be faultless, the experience and judgment of several is more than desirable.

The sea-going armored ships of the British navy, built and building, number twenty; of these ten are heavy iron vessels, and ten wood cased with iron, besides one iron and one wooden cupola vessel.

In concluding, I beg leave to say, that my best thanks are due to Thomas H. Dudley, esq., United States consul at Liverpool; Hon. F. H. Morse, United States consul, London; Benjamin Moran, esq., secretary United States legation, London; John Bigelow, esq., United States consul, Paris; and especially to Monsieur Edouard Liais, vice-consul at Cherbourg, for kind attention and assistance.

I have the honor to be, sir, respectfully, your obedient servant,

J. W. KING,

Chief Engineer United States Navy.

Hon. GIDEON WELLES,
Secretary of the Navy.

PURCHASE OF PRODUCTS IN STATES IN INSURRECTION.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

Resolution of the House of 22d December last, relative to the purchase of products in States declared in insurrection.

JANUARY 5, 1865.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 4, 1865.

SIR: I forward herewith the report of the Adjutant General submitting "the report of Major General E. R. S. Canby, commanding military division of west Mississippi, concerning the purchase by the United States of products of States declared to be in insurrection," called for by a resolution of the House of Representatives, dated December 22, 1864.

I am, sir, very respectfully, your obedient servant,
EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT,
Adjutant General's Office, Washington, January 4, 1865.

SIR: In compliance with your instructions, I submit herewith "the report of Major General E. R. S. Canby, commanding military division of west Mississippi, concerning the purchase by the United States of products of States declared to be in insurrection," called for by a resolution of the House of Representatives, dated December 22, 1864. A part of General Canby's own report relating to military movements has been omitted, but the portion omitted is not deemed material to the general subject of the report.

I am, sir, very respectfully, your most obedient servant,
E. D. TOWNSEND,
Assistant Adjutant General

Hon. EDWIN M. STANTON,
Secretary of War.

**HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, Louisiana, December 7, 1864.**

SIR: Mr. Cutler, the purchasing agent of the Treasury Department, appointed under the authority of the 8th section of act of Congress approved July 2, 1864, has just handed me a copy of an Executive Order, dated September 24, 1864, and of War Department General Order No. 285, October 6, 1864, in relation to the purchases of products of the insurrectionary districts. Neither of these orders has been communicated to me officially, nor, so far as I can learn, to any military officer of this command. A copy of the Executive Order was sent to me some days since from Memphis, where it had been printed and extensively circulated by the purchasing agent for that place.

The operation of this order is contingent, by the 8th section, upon the orders to be given by the Secretary of War and the Secretary of the Navy; but the General Orders of the War Department have been received in due sequence to the 14th of November, and no order corresponding in number, date, or matter, with the order submitted by Mr. Cutler, is found among them. Without waiting for the official receipt of this order, I shall at once give such orders as may be necessary to secure a due observance of the Executive Order of September 24, 1864, and the Treasury Regulations of the same day; and while carrying out the policy adopted by the government, will endeavor to exact the reciprocal obligation of good faith on the part of the traders; but in justice to the troops in this command and to myself, it is proper that I should submit for your consideration some facts connected with the present military situation and the embarrassment to military operations which will, in my judgment, inevitably follow the opening of this trade. * * *

If this trade is carried on in the manner and to the extent claimed by the speculators who now control it, its inevitable result, in my judgment, will be to add strength and efficiency to the rebel armies east and west of the Mississippi, equivalent to an addition of fifty thousand men, and will stimulate into active opposition to the successful prosecution of our operations at least ten thousand men within our own lines. * * *

Cotton speculators in the Mississippi valley have a prospective, and hope to have an actual interest in every bale of cotton within the rebel lines; they know that expeditions within the enemy's country are followed by the capture of cotton, or its destruction by the rebels to prevent its falling into our hands; hence it is to their interest to give information to the rebels of every contemplated movement. I have not sent an expedition into the enemy's lines without finding agents of this character in communication with the rebels, giving them information regarding our movements; and nearly every expedition has been foiled to some extent, in some of its objects, by information so communicated. I have now several speculators, who were captured in the enemy's country, awaiting trial, under the 57th article of war, for giving information to the enemy. But the punishment of these men is no compensation for the evil they have occasioned, and will not secure us from future disasters from the same cause.

I have now in my possession papers in relation to such contracts, made with English houses in Mobile, for the exportation of two hundred thousand bales by the way of this port; the conditions of the sale require that the payments be made in supplies, in gold, or in foreign exchange. The net profits of these transactions are estimated by the contractors themselves at \$10,000,000, and it is easy to see how much zeal will be evoked by profits of this magnitude. I cite this as one of many instances that have come under my observation; and to show the character of these transactions in the Mississippi valley, I ask attention to the memorandum printed on page 8 of the enclosed pamphlet, referring to the particular transaction just cited, and indicating clearly the means by

which our laws are evaded, and how the amount due the rebel government is converted into foreign exchange.

The rebel armies east and west of the Mississippi river have been supported mainly, during the past twelve months, by the unlawful trade carried on on that river. The city of New Orleans, since its occupation by our forces, has contributed more to the support of the rebel armies, more to the purchasing and equipment of privateers that are preying upon our commerce, and more to maintain the credit of the rebel government in Europe, than any other port in the country, with the single exception of Wilmington. I do not make these statements as conjectures, but from evidence that will prove conclusive to any impartial mind. I know the restrictions of the law of July 2, 1864, have reduced the rebel armies east and west of the river, and greatly straitened them for supplies essential to their existence. Kirby Smith has officially announced that he can no longer supply his army with clothing, and every rebel paper coming from west of the Mississippi contains appeals to the families and friends of soldiers to contribute clothing. The last Alexandria paper contains a proclamation by the rebel governor, appealing to the people of Louisiana to furnish clothing to the suffering and destitute soldiers of Missouri.

The construction placed upon the regulations of the Treasury Department by one, at least, of the purchasing agents in this command, will, in sixty days, undo all that has been done by the law of July 2, and enable the rebel authorities to arm, equip, and clothe the armies that cannot much longer be kept together without aid from us.

I make these statements in order to convey to you my own opinion of our actual condition, of the embarrassment under which all military operations must be conducted, and to express the hope, if the future operations of the troops in this command should fail to meet your expectations, that you will consider the circumstances by which their usefulness and efficiency were impaired.

I do not doubt that many of the persons engaged in the purchase of products of the insurrectionary districts are loyal and honorable men, but I do know that many of the intermediary agents employed are either rebels or unprincipled men, or actuated only by the instinct of gain; but the license allowed to the first class gives countenance and opportunity to a far more numerous class who follow in the track of the army, traffic in its blood, and betray the cause for which it is fighting, with all the baseness of Judas Iscariot, but without his remorse.

I have the honor to be, sir, your obedient servant,

ED. R. S. CANBY,
Major General.

Hon. E. M. STANTON,
Secretary of War, Washington.

ADJUTANT GENERAL'S OFFICE, *December 29, 1864.*

I certify that the above is a true extract from the original report.

E. D. TOWNSEND,
Assistant Adjutant General.

GENERAL ORDERS, } HEADQUARTERS MILITARY DIVISION WEST MISS.,
No. 80. } *New Orleans, La., December 7, 1864.*

[Executive Order.]

EXECUTIVE MANSION, *September 24, 1864.*

I. Congress having authorized the purchase for the United States of the products of the States declared in insurrection, and the Secretary of the Treas-

sure having designated New Orleans, Memphis, Nashville, Pensacola, Port Royal, Beaufort, S. C., and Norfolk, as places of purchase, and, with my approval, appointed agents and made regulations, under which said products may be purchased; therefore,

II. All persons, except such as may be in the civil, military, or naval service of the government, having in their possession any products of States or parts of States declared in insurrection, which said agents are authorized to purchase, and all persons owning or controlling such products therein, are authorized to convey such products to either of the places which have been hereby, or may hereafter be, designated as places of purchase; and such products, so destined, shall not be liable to detention, seizure, or forfeiture while in transitu, or in store awaiting transportation.

III. Any person having the certificate of a purchasing agent, as prescribed by Treasury Regulations VIII, is authorized to pass, with the necessary means of transportation, to the points named in said certificate, and to return therefrom with the products required for the fulfilment of the stipulations set forth in said certificate.

IV. Any person having sold and delivered to a purchasing agent any products of an insurrectionary State, in accordance with the regulations thereto, and having in his possession a certificate, setting forth the fact of such purchase and sale, the character and quantity of products, and the aggregate amount paid therefor, as prescribed by Regulation IX, shall be permitted by the military authority commanding at the place of sale to purchase, from any authorized dealer, at such place, merchandise and other articles, not contraband of war, nor prohibited by order of the War Department, nor coin, bullion, or foreign exchange, to an amount not exceeding in value one-third of the aggregate value of the products sold by him, as certified by the agent purchasing, and the merchandise and other articles so purchased may be transported by the same route and to the same place, from and by which the products sold and delivered reached the purchasing agent, as set forth in the certificate, and such merchandise and other articles shall have safe conduct, and shall not be subject to detention, seizure, or forfeiture while being transported to the places and by the route set forth in said certificate.

V. Generals commanding military districts, and commandants of military posts and detachments, and officers commanding fleets, flotillas, and gunboats, will give safe conduct to persons and products, merchandise, and other articles duly authorized, as aforesaid, and not contraband of war, nor prohibited by order of the War Department, or of the orders of such generals commanding, or other duly authorized military or naval officers, made in pursuance hereof, and all persons hindering or preventing such safe conduct of persons or property will be deemed guilty of a military offence, and punished accordingly.

VI. Any person transporting or attempting to transport any merchandise or other articles, except in pursuance of regulations of the Secretary of the Treasury, dated July 29, 1864, or in pursuance of this order, or transporting or attempting to transport any merchandise or other articles contraband of war, or forbidden by any order of the War Department, will be deemed guilty of a military offence, and punished accordingly; and all products of insurrectionary States found in transit to any other person or place than a purchasing agent and designated place of purchase shall be seized and forfeited to the United States, except such as may be moving to a loyal State under duly authorized permits of a proper officer of the Treasury Department, as prescribed by regulations XXXVIII, concerning commercial intercourse, dated July 29, 1864, or such as may have been found abandoned, or have been captured, and are moving in pursuance of the act of March 12, 1863.

VII. No military or naval officer of the United States, or persons in the military or naval service, nor any civil officer, except such as are appointed for that purpose, shall engage in trade or traffic in the products of the insurrec-

tionary States, or furnish transportation therefor, under pain of being deemed guilty of unlawfully trading with the enemy, and punished accordingly.

VIII. The Secretary of War will make such general orders or regulations as will insure the proper observance and execution of this order, and the Secretary of the Navy will give instructions to officers commanding fleets, flotillas, and gunboats, in conformity therewith.

ABRAHAM LINCOLN.

GENERAL ORDERS, } WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
No. 285. } *Washington City, October 6, 1864.*

First. The attention of officers and soldiers of the army of the United States, whether volunteers or regular, is directed to the Executive Order dated September 24, 1864, and they will in all respects observe the same, and the commanders of all military departments, districts, posts, and detachments will, upon receipt of this order, revoke all other orders within their respective commands conflicting or inconsistent therewith, and will make such orders as will insure strict observance of this order throughout their respective commands.

Second. All commanders of military departments, districts, posts, and detachments will render such aid to the officers and agents of the Treasury Department, in carrying out the provisions of said order and the Treasury Regulations therein referred to, as can be given, without prejudice to the military service.

Third. Officers of the quartermasters' department, upon the written application of the duly authorized agents of the Treasury Department, or of persons authorized by them, may furnish transportation by land or water for collecting and forwarding to market articles of produce within the insurrectionary States, specified within the aforesaid order, upon such reasonable terms as may be prescribed by the Quartermaster General, when the same can be done without prejudice to the military service, and not otherwise. The application for transportation must be first approved by the commander of the department, district, post, or detachment, wherein the articles are received.

By order of the Secretary of War.

E. D. TOWNSEND,
Assistant Adjutant General.

The foregoing Executive Order of September 24, and War Department General Orders, No. 285, of October 6, 1864, in relation to the purchase of products of insurrectionary districts, under the authority of the 8th section of the act of Congress approved July 2, 1864, and the following orders to insure a strict observance of the aforesaid Executive and War Department orders, are published for the information and government of the officers and soldiers of this command :

1. The commander of the department of the Gulf, and the commander of the department of Mississippi, will grant safe conducts and permits, upon the application of the purchasing agents at New Orleans, La., and Memphis, Tenn., respectively, to persons who *own, or control*, products of insurrectionary districts, to and from the place at which the said products are to be delivered, and for the transportation required in moving the said products from the place of delivery to the place of sale ; but all such safe conducts and permits will be limited strictly to the persons, products, means of transportation and employes necessary for the transfer of said products ; and no permit or safe conduct will in any case be given, unless the conditions prescribed by the regulations of the Treasury Department of September 24, 1864, (Art. 8, and Form 1,) are

shown, by the application from the purchasing agent, to have been complied with. Whenever the point at which the products are to be delivered is beyond the limits of the commander who grants the safe conduct or permit, it must be submitted to the commander of the department or district in which the products are to be delivered, and will not take effect until after it has been approved by him, except that, when the place of delivery is on the bank of the Mississippi river, the approval of the commander of the immediate district, under such regulations as may be established by the commander of the department, will be sufficient.

2. No permit or safe conduct for any point on the tributaries of the Mississippi, or other inland waters beyond the limits of actual occupation, will be effective without the joint approval of the commander of the Mississippi, or West Gulf blockading squadron, and the commander of the division of West Mississippi.

3. No permit or safe conduct to any point under the supervision of the navy will be effective without the approval of the commander of the naval district, or such other officer as may be designated by the commander of the squadron, in addition to the prescribed military permit or approval.

4. Under article 33 of the Treasury Regulations of July 29, and the President's instructions of November 7, 1864, no permits or safe conducts, except supplies for the army or navy, will be given to any port or place affected by the blockade.

5. Commanders of departments, districts, posts or detachments, whenever, from the presence of the enemy or other sufficient reason, the intercourse authorized by these permits would endanger their commands, or embarrass or defeat pending or impending military operations within the limits of their commands, are authorized to suspend the operation of the permit or safe conduct until the intercourse can be safely allowed. This authority will not be exercised unreasonably, and, in all such cases, the commander will immediately report his action, and the reasons therefor, to the next superior commander.

6. Commanders of posts are authorized to grant permits to persons to visit the purchasing agents at New Orleans, La., and Memphis, Tenn., for the purpose indicated in the 1st paragraph of this order, when satisfied that they *own, or control*, the products which they desire to sell, and that the application is made, in good faith, for the specified object. No persons not included in this paragraph, except deserters under the provisions of Special Orders, No. 82, from the headquarters of the army, and refugees under paragraph 7 of General Orders, No. 31, from these headquarters, will be permitted to enter the lines upon any pretence whatever.

7. Under the 4th section of the executive order, the commanding generals at Memphis, Tenn., and New Orleans, La., will grant permits and safe conducts for supplies to the extent of one-third of the value of the products *sold, and delivered*, as certified by the purchasing agents of the Treasury Department, (Form No. 2,) limiting the supplies to such as are not contraband of war, or prohibited by the orders of the President, the Secretary of War, or the commanding general of this division, (as hereinafter specified,) and to the place for which, and the route by which, the products are brought in. The value of the supplies will be determined by the market price at the place of sale, and any attempt to evade this regulation by fraudulent invoices, or by taking out articles that are not permitted, will work the forfeiture of the whole.

8. Whenever any boats, wagons, horses, mules, or any other means of transportation of whatsoever name or nature, employed in bringing in products, or in taking out supplies, are going beyond the lines of military occupation, the persons having permits or safe conducts for the said products or supplies will give bonds to the full amount of the value of such means of transportation, that no part thereof shall be sold, transferred, or otherwise disposed of within the

enemy's lines; and any violation of this order will not only involve the forfeiture of the bond, but subject the offender to criminal prosecution for unlawful trading with the enemy.

9. The commanding generals at Memphis, Tenn., and New Orleans, La., will establish an office, in connexion with that of the purchasing agent of the Treasury Department, for the purpose of granting and registering the permits and safe conducts authorized by this order, both for the introduction of products and exportation of supplies. This registry will embrace the name of the party to whom the permit is given, the names of his employes, the place from which and the route by which the products are to be transported, the quantity and character of the products, the quantity and character of the transportation to be used in conveying it to its destination, and the quantity and character of the supplies permitted to be sent out.

10. Commanders of departments, districts, posts and detachments, will give all the necessary aid to the agents of the Treasury Department, as required by paragraph 1, General Orders, No. 285, dated War Department, Adjutant General's Office, October 6, 1864; but this authority will not be construed as permitting the employment of troops beyond the lines of actual occupation, nor for any other than military purposes; and whenever troops are operating in the enemy's country, the commander will not allow himself to be embarrassed by the presence of any persons to whom permits or safe conducts have been given, or of the means of transportation employed by them in the transfer of their products or supplies.

11. Railroads, land and water transportation, in the possession or under the control of the army, will not be used for the purpose of transporting these products or supplies whenever it will interfere with the transportation of troops or army supplies; nor will the transportation, which, under existing orders, has been reserved or may be necessary for the movement of troops, be diverted from that object under any pretence whatever; nor will any such transportation be sent beyond the lines of actual occupation, or to any point where it may be in danger of capture by the enemy.

12. Under existing laws and regulations, no commerce in products of insurrectionary districts is lawful, except as provided in articles 22 and 38 of the Regulations of the Treasury Department of July 29, 1864, or under the permits given by the purchasing agents of that department, under the Executive Order and the Regulations of the Treasury Department of September 24, 1864; and no intercourse beyond the lines of actual occupation, except for military purposes, is permitted, except that authorized by the Executive Order and Treasury Regulations aforesaid; and all products and supplies that may be found either within or without the lines, unless covered by permits from the proper agents of the Treasury Department, will be seized and turned over to the agents of that department, as captured property, and the means of transportation used in their conveyance will be seized and turned over to the quartermasters' department, under the proviso to the 1st section of act of May 20, 1862; but these permits will not apply to any property belonging to the rebel government, or to any of the States in rebellion against the government of the United States, or to any person specified in the 5th section of the act of Congress approved July 17, 1862.

13. Any persons who may be found within, attempting to come within or to pass without, the lines of occupation, without the proper permit, or who may attempt to evade these regulations, under cover of the permits or safe conducts authorized by paragraphs 1 and 7 of this order, will be regarded and treated as spies of the enemy.

14. The 56th and 57th Articles of War are published for general information, and are commended to the serious consideration of all persons engaged in commercial intercourse, under the authority of the Executive Order and

Treasury Regulations of September 24, 1864; and any attempts to convey supplies to the enemy, beyond the license given by the authorized permits, or to communicate information, will subject the offender not only to the forfeiture of his property, but also to criminal prosecution under these articles :

56TH ARTICLE OF WAR.

Whosoever shall relieve the enemy with money, victuals or ammunition, or shall knowingly harbor or protect an enemy, shall suffer death or such other punishment as shall be ordered by the sentence of a court-martial.

57TH ARTICLE OF WAR.

Whosoever shall be convicted of holding correspondence with, or giving intelligence to the enemy, either directly or indirectly, shall suffer death or such other punishment as shall be ordered by the sentence of a court-martial.

15 The attention of all officers within the limits of this command is called to the proclamation of the President, of August 16, 1861, which relates to certain States and parts of States declared in insurrection, and prohibits unlawful commercial intercourse with the same, enjoining "upon all district attorneys, marshals, and officers of the revenue, and of the military and naval forces of the United States, to be vigilant in the execution of said act, (of July 13, 1861,) and in the enforcement of the penalties and forfeitures imposed or declared by it," and the greatest vigilance will be used to expose and prevent the execution of any attempts at frauds on the part of those who have received permits or safe conducts for carrying out supplies, under the authority of paragraph 7 of this order; and no permits from treasury agents for the importation of products, or exportation of supplies, will be considered as effective or valid, unless accompanied by the corresponding permit and safe conduct from the designated military authorities.

16. The safe conducts or permits herein authorized will be given upon the forms prescribed from this office. They will be given in duplicate, one of which will be permanently attached to the application of the purchasing agent of the Treasury Department, the other to be retained in the office to be established in accordance with paragraph 8 of this order; and no permit for the importation of products, or the exportation of supplies, will be regarded as valid, unless given in the form and manner prescribed. In like manner the permits for persons to come within the lines, for the purpose of selling their products to purchasing agents, will be given in duplicate, one of which will be given to the party applying for the same, and the other retained by the officer who grants it.

17. Every person to whom a safe conduct or permit is granted will be required to return the same, (as soon as the object for which it was granted has been accomplished,) to the officer by whom it was issued, who will at once cause it to be cancelled, noting that fact, the date, &c., upon the duplicate retained in his office.

18. A weekly report of permits and safe conducts for products admitted, and supplies passed out, will be made to the headquarters of the division by the commanding generals at New Orleans and Memphis, and a like report will be made, through proper channels, by every commanding officer who gives a permit for the purpose specified in paragraph 6 of this order.

19. Permits granted for subsistence and other supplies to the crews of steamers, and other employes engaged in carrying products or supplies under the authority of this order, must be strictly limited to their actual necessities, and military commanders, granting permits for the purchase of such subsistence, will see that the articles and quantities are specified in detail, and that this privilege is not in any way abused.

20. The authority given to the commanding generals at Memphis and New Orleans, under paragraph 7 of this order, to grant permits and safe conducts for

supplies to the extent of one-third of the value of the products *sold and delivered*, (see 4th section of the Executive Order of September 24, 1864,) does not include the following articles, which, being contraband of war, or prohibited by the orders of the President, the Secretary of War, or the commander of the military division, are not allowed, *under any circumstances whatever*, to pass beyond the lines: All ordnance; arms of every description; balls; shell; shot; powder, and the materials used in making it; lead; military pyrotechnics, and the materials used in their manufacture; gun-carriages; ammunition wagons, and all military equipments; saddles; harness, and the leather and materials used in their manufacture; all articles of camp and garrison equipage; tents, and the materials for making them; camp kettles; mess pans; axes; clothing, and woollen cloth; woollen socks; blankets; boots and shoes, hats and caps, and the material for making them, and all the machinery used in the fabrication of cannon or small arms, or other implements of war; wagons; ambulances; carts, and other vehicles; horses; mules; oxen; harness of all kinds; boats of all classes, and all other means of transportation, and the machinery used in their fabrication; steam-engines for the propulsion of vessels; screw propellers; boilers; cylinders; shafts; boiler plates; tubes for bars, and every component part of these engines, and the machinery used in their fabrication; spars; rudders; wheels; tillers; sails; sail cloth; cordage; rigging; anchors, and all other manufactured articles that may be used in building or equipping vessels propelled either by steam or by sail.

Locomotive engines, railroad cars and trucks, axles, wheels, railroad iron, chains, clamps, bolts, screws, and, in general, all machinery and materials designed for and used in the construction, equipment, repair, and operation of railroads.

Telegraph instruments, cable wire, and the acids and instruments used in the construction and operation of telegraph lines.

Drugs, medicines, chemicals, hospital and sanitary stores, and the instruments and materials used in their preparation.

Cotton-gins, cotton and wool cards, and the machinery used in preparing, spinning, and weaving cotton and wool.

Gold and silver coin and bullion, foreign exchange, and all notes, bonds, bills, letters of credit, or other funds, or substitute for funds, except the currency of the United States, as prescribed.

Provisions and forage are contraband of war when applied directly to the use of the enemy's troops, and the commanding generals at Memphis and New Orleans will limit the supply of these articles to the wants of the non-combatants of the districts to which the supplies are to be sent, and will prohibit them altogether whenever they have reason to believe that they are designed for, or will be converted to, the use of the rebel troops.

21. All orders and regulations issued from these or other headquarters, within the limits of this command, which are inconsistent with the Executive Order and the trade regulations of September 24, 1864, are hereby revoked.

22. If other points within the limits of this command should hereafter be designated as "markets or places of purchase," in conformity with the Executive order and treasury regulations of September 24, 1864, the commanding generals at those points are hereby charged with the same duties and invested with the same authority as this order confers upon the commanding generals of the department of the Gulf and the department of Mississippi.

By order of Major General E. R. S. Canby.

C. T. CHRISTENSEN,
Lieut. Colonel, Ass't Adjutant General.

(See annexed blank forms of permits and certificates.)

10 PURCHASE OF PRODUCTS IN STATES IN INSURRECTION.

Forms of permits and safe conducts to be granted under the authority of paragraph 1 of General Orders, No. 80, from the headquarters of the military division of West Mississippi:

HEADQUARTERS DEP'T OF THE GULF, (OR DEP'T OF MISSISSIPPI,)

New Orleans, La., (or Memphis, Tenn.,) ——— 186—.

Upon the application of ———, the purchasing agent at ———, hereto attached, Mr. ———, of the county (or parish) of ———, and the State of ———, is hereby permitted to proceed to ———, in the county (or parish) of ———, in the State of ———, and is granted safe conduct for himself and for the following products of insurrectionary districts, owned and controlled by him, and for the following means of transportation to be employed in the transfer of said products from the place of delivery to the place of sale, and for the following named persons, employed and actually necessary for the transfer of said products:

Character and quantity of products :

Means of transportation :

Names of employés :

By order of Major General ———.

—

Certificate to be printed on the back of this permit, and signed by the person to whom it is issued :

This permit and safe conduct is not transferable, and is given by the government and accepted by me with the express understanding that I will not engage in any commerce, trade, or barter not authorized by the treasury permit here attached; that I will furnish no aid and communicate no information to the enemy, and that I will not pass, nor aid in passing, any one beyond, or bring, or aid in bringing, any one within the national lines of occupation, as defined by existing orders, unless they are duly authorized by competent military authority. (See paragraphs 1 and 6 of General Orders No. 80, headquarters military division of West Mississippi.)

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Form of permits to be granted under the authority of paragraph 6, of General Orders No. 80, from the headquarters of the military division of West Mississippi :

HEADQUARTERS, ———,

Mr. ———, of the parish (or county) of ———, and the State of ———, having proved to my satisfaction that he owns or controls ———, (character and quantity of products,) ———, at ———, which he desires to sell to the purchasing agent of the Treasury Department at ———, in accordance with General Orders No. 80, from the headquarters of the military division of West Mississippi, is hereby permitted to pass to ———, for the purpose of making the necessary arrangements accordingly with the said purchasing agent.

By order of ———.

To be printed at the foot of this pass, and to be signed by the person to whom it is granted :

This pass is not transferable, and is given to and accepted by me with the express condition, that it is for the purpose specified, and for none other, and that I will not give any information that might be of use to the enemy, or do any act that might prejudice the interests of the United States.

Form of certificates to be issued by the purchasing agent of the Treasury Department, in accordance with the regulations of that department, dated September 24, 1864, and referred to in General Orders No. 80, from the headquarters of the military division of West Mississippi :

FORM NO. 1.

I, _____ A. B., _____ agent for the purchase of products of insurrectionary States, on behalf of the government of the United States, at _____, do hereby certify that I have agreed to purchase from _____, C. D., _____, of _____, which products, it is represented, are, or will be, at _____, in the county of _____, in the State of _____, on the _____ day of _____, 186—, and which he stipulates shall be delivered to me, unless prevented from so doing by the authority of the United States. I therefore request safe conduct for the said _____ C. D., _____ and his means of transportation and said products from _____ to _____, where the products so transported are to be sold and delivered to me, under the stipulation referred to above, and pursuant to regulations on the subject, prescribed by the Secretary of the Treasury.

A. B. _____.

FORM NO. 2

I, _____ A. B., _____ agent for the purchase of products of insurrectionary States, on behalf of the government of the United States at _____, do hereby certify that I have purchased of _____ C. D., _____ of _____ of _____, at \$_____ per _____, and that there has been paid him for the same \$_____, and that the said _____ was transported from _____ by way of _____.

A. B. _____.

PROCLAMATIONS AND ORDERS RELATING TO THE EXPORTATION OF COTTON FROM WITHIN THE REBEL LINES.

To the cotton-planters of Texas.

HOUSTON, December 4, 1863.

The cotton of the country, as a basis of exchange for the various army supplies which have been imported into the country, and for which payment could not be made in Confederate States treasury notes, has been relied upon as more than sufficient to meet all requirements. Its use has been practiced in various channels and in a variety of modes, which were

designed to procure and apply sufficient in quantity to meet all the demands of the government. Some of these modes have been successful, others have proved failures, and the result is that the expectations of the government have not been realized. This has not been the fault of the planters, who have ever shown themselves willing to contribute their cotton if satisfied it would be faithfully and judiciously used for the benefit of the government. We do not propose to lay censure upon any one, but refer only to the fact that the chief cause of failure has been the uncertainty attending all cotton operations, in consequence of the various and conflicting orders that have from time to time seemed necessary, and the existence of numberless government agents engaged in the acquirement and removal of cotton who have, by competition with each other and with private contractors, caused the rate of sale and transportation to advance to such exorbitant rates as to defeat their own efficiency. Under these circumstances, in order to procure the amount of cotton required by the government for the fulfilment of contracts already existing, and the procuring of army supplies still needed, it will be apparent to every one that some plan must be adopted that will secure uniformity, efficiency, and permanency; that the faith of the government may be maintained, supplies of arms, clothing, medicines, &c., for our army in the field may be procured, and planters and other private citizens engaged in legitimate trade may have an equitable and permanent basis on which to operate.

Lieutenant General E. Kirby Smith, who is charged with the military defences of this department, has, under the authority of the impressment act, declared the use of the cotton of the country, to meet the wants of the government, a military necessity; and in order to secure it in such manner as will best supply these wants, and at the same time be liberal and just to the citizen, has, with the approval of the Secretary of War, placed the duty of procuring cotton and regulating its transportation in the hands of a special officer. The undersigned have been selected to discharge the duties of this office. We are old citizens of the State, our every interest of family and property identified with it, and the cotton trade has engaged our attention for many years. We have accepted this trust not as a matter of choice but from a sense of duty, hoping to accomplish to some considerable extent the work expected of us, and relying on the frank co-operation of the planters, many of whom are personally acquainted with us. We have the assurance of Lieutenant General Smith and of Major General Magruder of their assistance and confidence. The policy we propose will be liberal and just to the planter, and will, we hope, secure their aid in meeting the wants of the army. Our plan is to purchase one-half of the cotton of the planter or other holder, and on its delivery at a government depot or other place agreed upon, to give an exemption against military impressment for a like quantity. Under this exemption, cotton can be held or exported at the pleasure of the owner, and teams engaged in its transportation will also be free from impressment. For the cotton sold to us we will give certificates at its specie value, to be paid for in cotton bonds, or such other equivalent as Congress may provide. We had several interviews with Senator Oldham and several of our representatives in Congress before they left for Richmond, who assured us that they would secure such legislation as would meet our views in this particular. To pay for cotton in confederate money would only increase the amount in circulation and still further depreciate its value. These certificates, we believe, will be eagerly sought for investment. The exemption and security of cotton from impressment which remains in the hands of the planters cannot fail very greatly to enhance its value. We also desire to avail ourselves of all the transportation in the country owned by planters and others, which can be made available in delivering cotton at the different depots, none of which will be further west than San Antonio; and to do so, we propose a rate of freight, payable in cotton, that will make it an inducement.

The wants of the army must be supplied at the earliest date. The interest of every man in the department is involved in this, and, for a limited time, individual wants must wait. For this reason the one-half of any crop sold to us must be delivered at the government depot before the other half can be removed.

The right of impressment, provided by law, belongs to the chief of this office. It will not be used except in the case of those who are so unpatriotic as to sacrifice the interest of the country to private gain. Towards them it will be used with a just, impartial, and firm hand. The necessities of the military service leave no other alternative. All cotton attempted to be moved without the protection of an exemption from this office will be liable to impressment for government purposes, and any interference with government transportation by the holder of an exemption or any of his agents, either by attempting to forestall the hiring of teams, or by offering or giving a higher rate of freight than the liberal terms proposed by this office, will cancel said exemption.

Agents will be appointed in the various districts or counties and at the government depots. These will be selected with care, to secure competent men entitled to confidence. Any delinquency on the part of any of these agents, either known or reasonably suspected, we hope will be at once reported to this office. We also request that all persons knowing of any cotton, bought as government cotton, left on plantations or elsewhere, not under the care of some unquestionable and responsible government agent, will immediately report the same to this office. Books will be kept exhibiting the entire transactions of the office, which may, at all reasonable times, be examined by any person desirous, in good faith, to understand its operation. W. P. Ballinger, esquire, will act as our legal adviser, in order that we may avoid error ourselves, and hold all who deal with us to a strict accountability.

Planters of Texas, the plans of this office are well matured, its policy will be permanent, its course consistent, impartial, and firm. If proper confidence and assistance are extended to us by you, we feel confident of the best results towards thoroughly equipping our armies for our defence, restoring and increasing government credit, checking unlawful speculation, appreciating the value of the cotton in the hands of the people, enabling them to procure their needed supplies. Your cotton is contraband to the enemy; every bale falling into his hands is seized for his government. We appeal to you, shall there not be united, harmonious, active, efficient co operation by devoting a portion of your cotton to the great duties of the crisis, the successful defence of Texas from enslavement and devastation.

WM. I. HUTCHINS,
Lieutenant Colonel and Chief.

JAMES SORLEY,
W. J. KYLE,
B. A. SHEPHERD,
GEO. BALL,

Associates.

To the citizens of the trans-Mississippi department.

SHREVEPORT, LA., June 1, 1864.

I have deemed it my duty to issue a general order directing the purchase, and, if necessary, the impressment of one-half the cotton in this department to supply the pressing wants of our armies in the field. Your soldiers are the sole reliance for the defence of the country from invasion and desolation. They have recently furnished you a signal instance of their willingness and ability to

defend your homes. Without munitions of war, clothing, and medicines, they cannot be kept in the field. These articles can be obtained only by importation. Cotton is the sole means of purchase. In the same lofty spirit which leads your sons and brothers to offer their lives for your protection, will you not sell to the government the only product by which their valor can be made effective against the public enemy? The impressment of cotton will be avoided if possible. But supplies for the army must be had. It is left with you to determine whether, for the preservation of your homes, you will force the government to resort to impressment.

E. KIRBY SMITH,
General, Commanding.

To the citizens of Southwest Mississippi and East Louisiana.

HODGE'S DISTRICT, SOUTH OF THE HOMOCITTO,
Clinton, La., August 26, 1864.

In assigning me to the command of this district the president has instructed me, in addition to the duties which would ordinarily devolve upon me as military commander of the troops stationed here, to exercise the most vigilant care in protecting the citizens of the district in the exercise of their rights of property and personal liberty. It will be to me an object of earnest effort to obey these instructions in their largest spirit of beneficent protection. Exactions, illegal impressments, and unauthorized seizures of property made by subordinates in this district, will, upon proper representation and proof adduced before the commanding general, be severely punished and rigidly restrained. If the citizens feel themselves to be oppressed or aggrieved by the military authorities, they are urgently invited and solicited to bring their grievances to the notice of the general commanding. When offences have been committed by the troops against the civil law of the land, the offenders will be promptly given up when proper requisitions are made by the civil authorities. But while I shall honestly and faithfully endeavor to discharge these duties devolved upon me by the president and my superiors in command, I shall, in turn, expect a cordial co-operation upon your part in discharging the duties which patriotism and a feeling of devotion to your country require from you. The constant trading with the enemy, which some selfish and evil-disposed persons in the community in dulgein, is demoralizing in its effects upon the people, and while benefiting temporarily a few persons, weakens permanently the resources of the nation.

The government has found it expedient at times heretofore, and possibly may so find it in future, to exchange cotton for army supplies; in all such exchanges hereafter the closest scrutiny will be applied to prevent abuses and frauds, and the people of the district are invoked to reflect that these exchanges are necessary for the maintenance of the armies contending for their liberties. But this does not justify private trade with the enemy, nor will it be tolerated. In the same spirit of frankness and candor in which I have assured you of my earnest desire to protect you, I assure you that the penalties denounced by law against illegal trading with the enemy will be strictly enforced.

The goods or articles of illicit trade will be seized and confiscated, and the parties engaged in the traffic visited with the extremest rigor of the law. It is the desire of the government that private cotton shall, as far as possible, be removed east of the Pearl river. The existence of large deposits of cotton contiguous to the lines of the enemy is a constant temptation to them to organize raids which spread devastation and ruin throughout your district. Interest, then, no less than patriotic feeling, indicates the wisdom and prudence of removing the source and cause of calamity from your midst.

To all owners of cotton who desire to carry out, in this disposition of their property, the views of the government, I am instructed to afford every aid and facility in the way of transportation and protection in my power. Should you decline to avail yourselves of these aids the *cotton will, when in danger of falling into the hands of an advancing enemy, be invariably burned*. In the earnest hope, fellow-citizens, that we may be able zealously and efficiently to co-operate with each other in repelling and crippling the resources of the common enemy,

I am, respectfully, your fellow-citizen,

Brigadier General GEO. B. HODGE,
Commanding District South of the Homochitto.

GENERAL ORDERS, }
No. 2. }

HODGE'S DISTRICT OF HOMOCHITTO,
Clinton, La., August 29, 1864.

I. All shipments of cotton into the enemy's lines are forbidden, except under special orders, signed by the commanding general. Persons claiming to have contracts will produce the same at these headquarters. Cavalry commanders are expected to use the utmost vigilance in preventing illegal shipments.

II. No person will be permitted to enter the enemy's lines except upon a passport issued from these headquarters. No person will be permitted to enter the confederate lines. In cases seeming to be of special emergency, the case will be referred to these headquarters, and the party detained until decision at the outer pickets. Provost marshals finding strangers in the lines without permission will at once arrest them and send a brief of facts to these headquarters.

By order of Brigadier General HODGE:

N. T. N. ROBINSON,
Acting Assistant Adjutant General.

Copy of a pass authorizing the shipment of cotton through the rebel lines.

HEADQUARTERS, S. W. MISS. AND EASTERN LOUISIANA,
Provost Marshal General's Office, Clinton, La., July 5, 1864.

Mr. _____ has permission to pass through our lines to point of shipment _____ bales of cotton, not to exceed one load on this order. His wagon and team will not be molested or in any manner interfered with. The officer in command of the picket, on the road upon which the cotton and wagon may pass, will immediately tear off the signature of this pass, and retain the pass safely in his possession until called for by an officer from these headquarters.

By order of Colonel JOHN S. SCOTT:

JONES S. HAMILTON,
Lieutenant Colonel and Provost Marshal General.

With printed indorsement as follows:

Pickets are particularly instructed to stop all wagons and teams, and arrest all persons having them in charge, who may be caught moving cotton without a pass similar to this, and will bring the party, wagons, teams, and cotton to these headquarters.

If, owing to the proximity of the enemy, the cotton cannot be brought off, it will be burnt at once.

JONES S. HAMILTON,
Lieutenant Colonel and Provost Marshal General.

[Circular.]

HEADQUARTERS, DEPARTMENT OF ALABAMA,
MISSISSIPPI, AND EAST LOUISIANA,
Selma, Alabama, September 22, 1864.

All contracts which have been entered into by officers in this department, on behalf of the government, for the importation of any description of army supplies or merchandise of any kind whatsoever from within the enemy's lines, and for which payment has been contracted to be paid in cotton, are hereby annulled.

All officers in this department are prohibited from contracting for the importation of supplies or stores of any description from within the enemy's lines in exchange for cotton.

Hereafter parties who are by law exempt from military service to the Confederate States, may bring within the lines of this department articles of ordnance, medical, quartermaster, and commissary stores of such quality and description as are strictly suitable for army use and consumption. These parties, immediately upon their arrival within the lines, will report to officers hereafter to be designated by orders from these headquarters, to whom they will exhibit certified invoices of the goods, together with the prices current in the localities, and at the dates of purchase, as specified in the invoices. If, upon a thorough inspection, the stores are found to be of the description above specified, and the invoices are correct and satisfactory, the articles will be purchased by the Confederate States, and, upon delivery, will be paid for in cotton at a valuation of fifty cents per pound, with an allowance also to the parties of fifteen per cent., on invoice amount, for cost of transportation; and permission will be granted from *department headquarters* to export the quantity of cotton thus received in payment of goods beyond the lines of the Confederate States army, at such points as may be designated by officers commanding in the front. In all cases full reports of the inspections of goods brought in must be forwarded to department headquarters *before orders will be issued* from thence for the required amount of cotton.

Hereafter no articles of luxury or merchandise of any description, not necessary and suitable for army use, will be permitted to be imported from within the enemy's lines into this department. The violation of this clause will render the parties violating it liable to arrest, and all goods found in their possession will be confiscated.

By command of Lieutenant General TAYLOR:

E. SURGET, A. A. G.

Official:

N. T. N. ROBINSON,
Acting Assistant Adjutant General.

Woodville Republican publish three times and send bill to this office.

N. T. N. R.

OFFICE CHIEF Q. M. DISTRICT, WESTERN LOUISIANA,
Alexandria, February 8, 1864.

SIR: In reply to your inquiries concerning the importation of army supplies from the enemy's line into this military district, I have the honor to state that you are authorized to import goods exclusively for the use of the army, consisting of medicines, stationery, clothing, clothing materials, shoes, blankets, axes, shovels, spades, and such like, and that I will pay you for same in cotton, at the rate of twenty-five cents per pound, adding cost of transportation; no percentage on the cost price will be allowed. The privilege of taking the cotton

out of our lines is deemed sufficient to compensate on the invoice cost, and the difference between our currency and such as you may have to use in making the purchase.

In no case will goods be permitted to come into our lines for the purpose of traffic, thereby depreciating our currency; neither will cotton be allowed to go out, not obtained from the government, for purposes as above.

Should you succeed in bringing any supplies to our lines you will notify the nearest military commander of the fact, and call upon him for protection and a guard until you can communicate with this office as to the most desirable place for landing and receiving the same.

Very respectfully, yours, &c.,

—
WEST BATON ROUGE, *July 13, 1864.*

Nothing new of importance; all the troops reported ordered to leave Morganzia and rumor says to be sent to re-enforce Grant; nothing new from Lee since his capture of all of Grant's stores at City Point. Please send down by Butte La Rose, in a skiff, into Grand river, four or five men armed to protect a flatboat load of army supplies which are being conveyed to Washington. I am authorized by Lieutenant General Taylor to call on the nearest military authority for escorts for these supplies, and I know of none nearer than you. Please send Charley as one. They can leave Miller's place, on Alabama, on Sunday morning, and will meet the boat in Grand river coming from Indian village. It would be necessary to get them a guide. I am told there are a few dangerous jay-hawkers on Grand river. Some things on board are for Captain Ratcliff and your company.

Truly your friend and obedient servant,

JAMES L. LOBDELL.

Captain WM. B. RATCLIFF, or Lieutenant JOHN SLACK.

P. S.—Please send by escort a pass for Mr. J. S. Pettit, to pass to Washington with boat and cargo of government stores. Please forward this letter to Major Sanders as soon as possible; it is of importance.

—
WEST BATON ROUGE, *August 29, 1864.*

* * * * *
To leave no stone unturned we have a strong delegation, at this time, in Washington city to have the severe restrictions taken off and open the way to a liberal exchange. In case of success things will work finely. A few days since Major Doyle, at New River, inflicted a considerable loss upon the enemy. I was near by and saw, in part, the affair. He took 110 prisoners, 100 of the best horses, and all the camp equipage, with a good amount of provisions and arms.

* * * * *
I am your friend,

T. A. M.

Capain W. B. RATCLIFF.

—
Extract of memorandum found among the papers of a New Orleans banker, the agent of a Mobile cotton speculator.

* * * * * The confederate agent can easily come over here with the legal-tender notes and get them invested in sterling. It is advisable to keep this to yourselves.

The confederate agent can purchase from me the sterling, drawn against the cotton, and, should he wish it, the bills of lading shall be attached to the drafts, which will be, most likely, Duncan, Sherman & Co. on their London agents, paying with the G. B. received by them. * * * * *

In order to make everything very clear, it is necessary the parties holding the permit shall purchase his cotton from loyal citizens, or foreigners who sell the cotton shall have grown it themselves, or, if not, that they or the foreigners did purchase it previous to May, 1862. These little matters can be easily arranged on paper thus :

HOME PLANTATION, GREENE COUNTY, ALA.,

June 16, 1861.

For the sum of five thousand dollars received from *Snooks*, I hereby sell and engage to deliver to him, on demand, one-half of my last crop of cotton, say two hundred and four bales ; also to keep the same in my gin-house until called for.

Provisions cannot, at this moment, be admitted ; arrangements are on foot to bring it about, and may very soon be accomplished. This last is a verbal promise.

Pencil memorandum.—Supplies to a moderate extent can be sent out, but will cost heavy.

SPECIAL ORDERS, }
No. 33. }

HEADQUARTERS CAVALRY DIVISION,
Jackson, July 23, 1864.

[Extract.]

1. Authority is hereby granted Mr. H. S. Fulkerson, agent C. S. army, to issue permits to carry into the federal lines, from the counties of Adams, Jefferson, and Claiborne, lots of government cotton to the amount of two thousand bales, on the contract of B. M. Pond & Co.

2. Authority is hereby granted Mr. H. S. Fulkerson, agent C. S. army, to issue permits to carry into the federal lines, from the counties of Adams, Claiborne, and Jefferson, lots of government cotton to the amount of one thousand bales, on the contract of Dr. W. S. Miller. * * * * *

By command of Brigadier General Wirt Adams.

ALLEN T. BOWIE, JR., *Captain, A. A. G.*

Major S. B. CLEVELAND, through Colwood.

HEADQUARTERS CAVALRY DIVISION,
Jackson, Mississippi, August 6, 1864.

Major General Adams directs that you will not permit the vessels removing cotton beyond our lines under permits from these headquarters to land or to receive cotton at any point on the river except Rodney. Please enforce this order at once.

Please see Mr. Welsh and inform him that it will be necessary to commence his operations very soon or to make other arrangements for transporting his apparatus, as the wagons he now has belong to this post, and are so much needed that they cannot be much longer dispensed with.

All the artillery horses, harness, and other transportation supplies you may be able to procure will be taken by Major A. M. Paxton, chief transportation quartermaster, and paid for in government cotton at a fair valuation.

Very respectfully, your obedient servant,

ALLEN T. BOWIE, *Captain, A. A. G.*

Major S. B. CLEVELAND, *Commanding, &c.*

SPECIAL ORDERS, }
No. 45. }

HEADQUARTERS CAVALRY DIVISION,
Jackson, Mississippi, August 8, 1864.

[Extract.]

2. Authority is hereby granted Mr. H. S. Fulkerson, agent C. S. army, to issue permits to carry into the federal lines, from the counties of Adams, Jefferson, and Claiborne, lots of government cotton to the amount of two thousand five hundred bales, on the contract of Messrs. Crutcher & Co.

3. The authority to carry government cotton into the enemy's lines granted at these headquarters to Mr. A. McMillan is hereby revoked.

By command of Brigadier General Wirt Adams.

ALLEN T. BOWIE, JR., *Captain, A. A. G.*

Major S. B. CLEVELAND, *Commanding, &c.*

HEADQUARTERS CAVALRY DIVISION,
Jackson, Mississippi, August 8, 1864.

MAJOR : The order closing the lines is so far modified as to permit you to respect the authority of Mr. Fulkerson to send cotton beyond the lines, which was granted him by paragraph 102, Special Orders No. 33, from these headquarters. You will enforce the order of 6th instant in regard to port of shipment.

By command of Brigadier General Wirt Adams.

ALLEN T. BOWIE, JR., *Captain, A. A. G.*

Major S. B. CLEVELAND, *Commanding, &c.*

TELEGRAMS RELATING TO COTTON TRANSACTIONS AT BAYOU SARA AND LAUREL HILL.

C. I. 15. To WILLIAM B. HAMILTON :

You will have to get some one else to attend to gold matters. Hatch has it, and there is no certainty of its ever being returned.

JONES S. HAMILTON.

To Sergeant SNEED,

Commanding pickets at Bayou Sara, (care of Captain Wall :)

You will allow cotton to pass under escort of commissioned officers, with orders from headquarters. Allow none to pass otherwise.

By order of Colonel Scott.

J. S. HAMILTON.

WOODVILLE, MISS., *July 14, 1864.*

Colonel J. S. HAMILTON :

Clinton, La., picket post, July 13, 1864—12 o'clock p. m.

I am informed that the Yankees have laid hold of the confederate cotton. I have stopped the passage of any more until further orders by you.

F. J. HAYNES,

Captain, Commanding Scouts.

Heavy re-enforcements going up river to Vicksburg.

C. I. 15. To C. BARKERVILLE :

Lieutenant Murphy has been ordered to Laurel Hill this evening ; meet him there to-morrow, and move down at once with the government cotton. He has instructions you must comply with. This to insure the passage of the cotton.

J. S. SCOTT, *Colonel, Commanding.*

Wi. 19. Colonel J. S. HAMILTON, *Clinton, La. :*

I desire to ship small lot of cotton, and sell it just outside of enemy's pickets, near Natchez. Will my permits allow me to do so ?

WM. J. KELLER.

Captain ENGLESON, *Summit, Miss. :*

I will take the forty bales, delivered at Woodville, at (40) forty cents, Louisiana money.

WM. B. HAMILTON, *Agent.*

WOODVILLE, MISS., *July 19, 1864.*

COLUMBUS, MISS., *19th.*

To ELDER & KELLER :

The governor desires that goods will come for the cotton already out before further shipments are allowed. I write you.

C. PARKERVILLE.

WOODVILLE, *July 20, 1864.*

J. A. VANCE, *Clinton, La. :*

Forty-five cents per pound, Louisiana money or G. B.

L. K. BENLER.

WOODVILLE, LA., *July 20, 1864.*

Colonel JONES S. HAMILTON, *Clinton, La. :*

Did you order the captain of pickets to pass my cotton ? If not, please order it by despatch.

G. S. ROUSBUSH.

W. J. FELTUS, *Wi. :*

CLINTON, *21st.*

Take possession of all wagons, teams, drivers, and cotton, if they have not proper passes and permits. Inform Captain Bradford of your position and instructions.

J. S. HAMILTON.

CLINTON, *1st.*

Captain J. Q. WALL, *P. M., Wi. :*

Crutcher & Co. and Irvine are authorized to concentrate cotton in Woodville for shipment. No cotton will be allowed hereafter to be moved only under charge of an officer.

J. S. HAMILTON.

Ci. 1st. F. J. HAYNES, *Wi.* :

CLINTON, 1st.

Move at once with your command to Woodville; leave a sufficient force in Woodville to guard the cotton concentrating there, and send balance of command to picket Fort Adams' roads. Order Lieutenant Spencer, commanding Captain Cameron's company, to report at Woodville for orders.

JONES S. HAMILTON,
Lieutenant Colonel and P. M. General.

CLINTON, 15th.

Ci. 15th. C. BARKERVILLE, *Wi.* :

Guards will be furnished State cotton, lake shore.

D. GOBER,
Colonel Commanding District.

COLUMBUS, 25th.

W. B. HAMILTON, *Wi.* :

Invoice the purchased cotton at one dollar and fifty cents per pound.

C. BARKERVILLE.

WILLIAM WHITE, care Colonel J. S. HAMILTON :

Can I get four teams to haul to Bayou Sara? I am ready to buy your cotton; must have an answer now.

WILLIAM B. HAMILTON, *Agent.*

AUGUST 1, 1864.

CLINTON, *La.*, August 3, 1864.

Colonel JOHN S. SCOTT :

The cotton was government cotton, and went in under supervision of Captain Wall, by my direction, before receiving your instructions, but after the understanding with Gallagher & Irvine.

JONES S. HAMILTON,
Lieutenant Colonel, P. M. General.

Colonel J. S. HAMILTON, *Clinton, La.* :

Have permit for five hundred bales more for Irvine. Let me resume shipments at Fort Adams.

WILLIAM B. HAMILTON, *Special Agent.*

WOODVILLE, *Miss.*, July 14, 1864.

S. 12. PETER FISHER, *Wi.* :

Do you want cotton and wool cards at eight dollars? Can have at once and bring the money. Answer.

F. C. ENGLESING, *Captain and A. Q. M.*

WOODVILLE, August 23, 1864.

Major H. B. WHITFIELD, *Meridian* :

Can't get coin; no goods here now. If salt can be got through at once, send it forward.

C. BARKERVILLE.

AUGUST 3, 1864.

Colonel JOHN S. SCOTT, *Clinton, La.*:

Irvine & Gallagher have concentrated at Laurel Hill some three hundred bales of cotton, and the wagons and teams are there to move it; shall I let it go? I can send an officer from here to escort it through the lines.

JONES S. HAMILTON,
Lieutenant Colonel, P. M. General.

Colonel J. S. SCOTT, *Clinton, La.*:

Have only until to-morrow morning, 10 o'clock, to close up my shipments. Yankee ports close theirs by act of their Congress. Have cotton on cars and concentrated at Laurel Hill and here; can send it through to-night. If possible, send me an order to move to river with cars and wagons.

WILLIAM B. HAMILTON.

AUGUST 5, 1864.

WOODVILLE, *August 12, 1864.*

Captain F. C. ENGLESING,
A. Q. M., Summit:

I will take the cards; will be out Sunday with the money.

PETER FISHER

Colonel J. S. SCOTT, *Clinton, La.*:

Owing to difficulty of getting teams, I cannot get all the cotton concentrated at Laurel Hill at once. Please let the wagons, that will reach Laurel Hill to-morrow evening, be escorted down by Lieutenant Murphy on Wednesday morning.

WILLIAM B. HAMILTON, *Agent.*

WOODVILLE, *Miss., Aug. 16, 1864.*

TELEGRAMS RELATING TO THE STOPPAGE OF THE COTTON TRADE.

WOODVILLE, *Miss., July 14, 1864.*

Colonel J. S. HAMILTON, *Clinton, La.*:

Stop all shipments; there must be some rascality on both sides.

WILLIAM B. HAMILTON.

WOODVILLE, *July 18, 1864.*

Colonel CHARLES BARKERVILLE,
Summit and Brookhaven:

Yankees have stopped the cotton business at Bayou Sara.

CHARLES GALLAGHER.

WOODVILLE, *August 20, 1864.*

H. S. FULKERSON,
Gallatin City, Hazlehurst:

Federals have stopped shipments. Expected Brown here; hope to leave next week.

CHARLES GALLAGHER.

Colonel J. S. HAMILTON, *Clinton, La.* :

Let me go ahead as soon as possible; the enemy will stop us in seven days
Send me passes.

WILLIAM B. HAMILTON.

WOODVILLE, *Miss.*, July 25, 1864.

COLUMBUS, *Miss.*, 26th.

W. B. HAMILTON, *Wi.* :

Under circumstances suspend all deliveries; wait instructions by mail;
invoice purchased cotton under Crutcher's contract which Barkerville had not
accessible, at one dollar.

J. D. B. DE BOW.

COLUMBUS, 26th.

W. B. HAMILTON, *Wi.* :

General Lee is relieved; will see new commander. Has he stopped cotton
card arrangement? Are all government cotton yet shipped? How much in
all has been?

C. BARKERVILLE.

COLUMBUS, 26th.

W. B. HAMILTON, *Wi.* :

Why are shipments stopped? What better orders can we get for shipment?
Has he stopped cotton card shipments?

C. BARKERVILLE.

Colonel C. BARKERVILLE, *Columbus, Miss.*

All shipments stopped; shipped about twenty-two hundred bales. Colonel
Scott ordered suspension that he might investigate complaints made by citizens;
no abuse of contract by agents; beg that department commander may permit us
to resume shipments.

WM. B. HAMILTON, *Agent.*

WOODVILLE, *Miss.*, July 26, 1864.

JULY 26.

C. BARKERVILLE, *Columbus, Miss.* :

Owing to the croaking of certain individuals, Colonel Scott has stopped all
shipments of cotton until ordered to resume by General Lee. See the general
at once, as delay is fatal to the importation of goods and sterling. New regulations
go into effect 1st of August, which will materially interfere with our success,
unless we can resume operations at once.

WM. B. HAMILTON, *Agent.*

WOODVILLE, Miss., July 29, 1864.

[By telegraph from Clinton, July 29, 1864.]

CHAS. BARKERVILLE:

The suspension of shipment of cotton was by order of Colonel Scott, owing to corruption of pickets by citizens. He is willing for you to resume operations upon application by your agents.

JONES S. HAMILTON,
Lieutenant Colonel, P. M. G.

CLINTON, 29th.

CHAS. BARKERVILLE, *Wi.*:

The suspension of shipment of cotton was by order of Colonel Scott, owing to corruption of pickets by citizens. He is willing for you to resume operations upon application by your agents.

JONES S. HAMILTON,
Lieutenant Colonel, P. M. G.

CLINTON, 5th.

WM. B. HAMILTON, *Wi.*:

General Liddel orders all shipment of government cotton to stop at once.

N. T. N. ROBINSON,
Assistant Adjutant General.

WOODVILLE, August 12, 1864.

Gen. LIDDEL or Col. SCOTT, *com'dg district of Clinton, La.*:

I have just arrived with instructions to close out government cottons. There are three hundred (300) bales yet to ship, in exposed weather, at Laurel Hill and Woodville; desire permits to let it go out immediately. It can be done in three days. This closes all government transactions for this district.

C. BARKERVILLE,
Agent Confederate Loan.

TELEGRAMS RELATING TO THE SHIPMENT OF COTTON AT FORT ADAMS.

HEADQUARTERS SCOUTS, July 17, 1864.

Colonel HAMILTON:

The enemy are now at Fort Adams taking on government cotton; the picket at Cross Roads. The force in town not known, only there is a transport load of them.

F. Z. HAYNES,
Captain H. Scouts.

WOODVILLE, July 19, 1864.

Colonel CHAS. BARKERVILLE, *Summit*:

Cause to be tried at Natchez, Friday; Fort Adams delegation seized and taken up there. We have received cotton to cover all your exchange.

CHAS. GALLAGHER.

SEPTEMBER 28, 1864.

C. BARKERVILLE, *Columbus*:

At what price, in Louisiana funds, (United States currency,) shall I put cotton at, delivered on the river bank? It is important I should give an answer now to send to New Orleans.

R. A. DOWTY.

MACON, MISS., 27th.

R. A. DOWTY, *Wi.*:

My partner starts for Woodville to-morrow with full guarantees from Governor Clark for exit of cotton. Our contract permits fifteen hundred bales, of five hundred pounds each, to go out for one hundred thousand dollars' worth of goods at federal cost, paid for in confederate—say thirty-five thousand for cards, and balance in medicines per list you have. My partner will contract with you on satisfactory and just terms as to division of profits. We must succeed.

C. BARKERVILLE.

FORT ADAMS, MISS., *September 26.*

Colonel C. BARKERVILLE,

Care of his Excellency Governor Clark:

I have just heard from the card contract. The parties propose to deliver one thousand pair in a few days from the time they hear from me; also twelve thousand (12,000) dozen more if we can agree on price, &c. They want to know how many pairs cards will be allowed by Governor Clark per bale of cotton; if proposition suits, will deliver to me, in five days, a portion or all of the twelve thousand (12,000) pairs, perhaps other necessities, on Governor Clark's guarantee that the cotton will be forthcoming on demand; will take U. S. A. or any other cotton. Just state what the cotton will be furnished at, and price paid per pair cards, and empower me to make proposition, and I will forward your answer immediately. This comes from a source that will not fail. If your proposition suits, answer immediately. This can be worked in other things besides cards. Keep this private.

R. A. DOWTY.

TELEGRAMS RELATING TO MISCELLANEOUS MATTERS.

Colonel J. S. HAMILTON, *Clinton, La.*:

Revoke the order given to Captain Haynes. Send me pass for Mrs. Rodo, she has important articles for me. Send me another pass for Jos. Ellison for thirty days.

WM. B. HAMILTON,
*Special Agent.*WOODVILLE, MISS., *July 15, 1864.*

JUNE 24, 1864.

Brigadier General WIRT ADAMS, *Jackson, Miss.*:

Same to General S. D. Lee, Meridian.

Generals Canby and Sickles are both in New Orleans. I have undoubted intelligence that, in less than ten days, an expedition of from ten to fifteen thousand troops will start from Baton Rouge and Port Hudson to occupy this

26 PURCHASE OF PRODUCTS IN STATES IN INSURRECTION.

district, and put in operation the New Orleans and Jackson railroad for the purpose of taking out all the cotton in the country, and then laying waste. This is undoubtedly reliable.

J. S. SCOTT,
Col. Comm'dg S. W. Miss. and E. La.
Maj. Gen. S. D. LEE, *Meridian.*

WOODVILLE, *July 22, 1864.*
Colonel J. S. HAMILTON, *Clinton:*
Five hundred hats, five hundred pairs boots, five hundred oil-cloths ready to be landed. I shall receive them on Sunday.
JAS. G. WALLER.

COLUMBUS, *Miss., 25th.*
W. B. HAMILTON, *Wi.:*
I have sent three hundred pounds sterling by Wakefield. What is going on?
BARKERVILLE.

Mrs. WM. B. HAMILTON:
Pine Apple Post Office, Greenville, Ala.
The boy Brandy is not free; his free papers were given by Henderson Smith, his master, to facilitate his movements in the enemy's lines. Mr. Smith still owns him, and only loaned him to me. See at once that the boy is not interfered with.

WM. B. HAMILTON.
HENDERSON SMITH.
WOODVILLE, *MISS., August 18, 1864.*

Colonel HAMILTON:
Provost Marshal General, Clinton.
It is reported that Mrs. Turner, Irvine, and other ladies have gone to Baton Rouge to bring out a wagon load of goods. Try and arrest them.
J. S. SCOTT, *Colonel.*

COLUMBUS, *GA., 8th.*
J. H. KENNARD, *Wi.:*
Segars shipped to day; cards will be next Monday, from Montgomery.
W. T. CRUMP.

CLINTON, *25th.*
Ci. 25. Colonel J. S. SCOTT, *Wi.:*
I am satisfied, from reliable information, that Sopher is a dangerous man, and has been giving information to the enemy, and ask your sanction to send down and arrest him; and also during the suspension of the shipment of cotton, think this a good opportunity to arrest cotton speculators and send them out of the country.

JONES S. HAMILTON,
Lieutenant Colonel, &c.
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CLINTON, 1.

Ci. 1. Colonel J. S. HAMILTON:

Shall I give a pass to two ladies to go to New Orleans, and return, on business of importance? There is no doubt of their loyalty. Col. S., through Lieutenant Lamsdell, indorses one of them 44.

R. M. ARNAN, *P. M.*WOODVILLE, MISS., *July 22, 1864.*Colonel JONES S. HAMILTON, *Clinton, La.:*

I understand Bradford has sold part of cotton captured at Stamp Landing. Haynes is here; desires orders on that point.

W. J. FILTUS.

CLINTON, 22.

Ci. 22. W. J. FILTUS, *Wi.:*

Investigate the matter immediately, and if Bradford has sold any of the captured cotton, direct Haynes to arrest him, and order him to report to Colonel Scott, commanding district, and also to take possession of the cotton.

JONES S. HAMILTON.

*Lieutenant Colonel.*Colonel J. S. HAMILTON, *Clinton La.:*

Secure the gold from Hatch, collector, and pay him the coupons. I want the gold sent to me by Monday. I leave for Alabama Tuesday. Captain Wall reports three hundred and fifty bales cotton shipped at Bayou Sara.

WM. B. HAMILTON, *Agent.*WOODVILLE, MISS., *August 15, 1864.*

AUGUST 5, 1864.

Colonel JOHN SCOTT, *Clinton, La.:*

What passes shall I get to ship State cotton, and can I do so last of week for goods arrived? Confederate cotton ready to morrow.

BARKERVILLE.

WOODVILLE, MISS., *July 1, 1864.*Major General S. D. LEE, *Meridian, Miss.:*

Have just escaped from New Orleans, and have proposition from English house to be allowed to purchase and ship cotton in this department to New Orleans, thence to Liverpool. They are prepared to land army supplies over the lake, or at Pearl river, or to pay for it in sterling exchange. By this we can supply our army well, if acted upon immediately. Will risk my commission upon its correct working 44.

RUFFIN C. BARROW,

Captain, P. A., C. S.

J. D. B. DE BOW, *Columbus, Miss.*:

Will the secretary of the treasury receive, in payments of its cottons sold here, checks drawn by the Louisiana State Bank of New Orleans, against specie of the bank now in the confederacy and in custody of the government? If yes, state upon whom the drafts must be drawn, and at what place.

53 wsd. chd.

WM. B. HAMILTON, *Agent*.

AUGUST 9, 1864.

OFFICE PROVOST MARSHAL, PARISH OF ORLEANS,
No. 67 Carondelet Street, New Orleans, September 1, 1864.

Affidavit.

Mr. M. E. Stratton, being duly sworn, deposes and says that he was present at St. Francisville on the 4th day of July, 1864, and heard the commanding officer of the detachment of confederate troops at St. Francisville give an order to the officer commanding the picket guard outside the village not to allow any cotton to be brought to the Mississippi river, at Bayou Sara, except confederate government cotton, the permit to be signed by the confederate government agent, Mr. John Erwing. And he further says that he was arrested by Colonel Hamilton, provost marshal general of southwest Mississippi and east Louisiana, and confined at Clinton jail, because he attempted to buy cotton belonging to private parties. He also says that when riding in from Bayou Sara, from Clinton, on the 14th day of July, 1864, in company with Mr. George K. Soper, (confederate detective,) that he (Mr. Soper) stated that he knew the whole operation then going on between Messrs. Bloomer, Gallagher, and Mansfield, of New Orleans, and Colonel Barkerville, Mr. William S. Hamilton, and Mr. John Erwing, confederate government agents, and Colonel Jonas S. Hamilton, confederate provost marshal, was a damned swindle, because he knew that the cotton that had been bought from the confederate government agents by Messrs. Bloomer, Gallagher, and Mansfield, of New Orleans, had all been paid for in sterling exchange at $17\frac{1}{2}$ pence per pound, 15 pence of which went to the confederate government for the permit and privileges of shipping. Mr. Soper further said that one bill of sterling exchange, drawn by Jacob Barker, of New Orleans, had been refused. Mr. Stratton further says that he has been in the neighborhood of Bayou Sara over eight months, and that it is the common talk of the entire community that Bloomer, Gallagher, and Mansfield, of New Orleans, are paying in sterling exchange for the cotton bought by them in the neighborhood of Bayou Sara.

S. E. STRATTON.

Sworn and subscribed before me, this 2d day of September, in the year of our Lord one thousand eight hundred and sixty-four.

ROBERT S. DUNHAM,

Captain A. D. C., Provost Marshal Parish of Orleans.

OFFICE PROVOST MARSHAL PARISH OF ORLEANS,
No. 67 Carondelet Street, New Orleans, September 2, 1864.

Affidavit.

Mr. Lemuel S. Day, being duly sworn, deposes and says that he has been in Bayou Sara and neighborhood over eight months, and never has known any other cotton than confederate government cotton, under permits from Colonel

Hamilton and Mr. John Erwing, confederate government agents, come into Bayou Sara. And further says that he knows that all the confederate government cotton that was brought into Bayou Sara under permits from the above-mentioned confederate government agents was bought by Messrs. Bloomer and Mansfield, of New Orleans, through their agent, Mr. John Ellison, who lived in the neighborhood of Bayou Sara during all the time that cotton was being brought into that village. Mr. Day further says that he saw about seven hundred bales of confederate government cotton brought into the lines at Bayou Sara, and saw the same delivered into the hands of Mr. Ellison, (agent for Messrs. Bloomer and Mansfield, and by him shipped, per steamer Black Hawk, to a barge lying off Bayou Sara, and from thence, per steamer Lancaster, No: 4, to New Orleans, into the hands of Messrs. Bloomer and Mansfield.

L. P. DAY.

Sworn to and subscribed before me this 2d day of September, in the year of our Lord one thousand eight hundred and sixty-four.

ROBERT S. DUNHAM,

Captain, A. D. C., Provost Marshal.

GENERAL ORDERS, No. 209.

UNITED STATES MISSISSIPPI SQUADRON,
Flag-Ship Black Hawk, Mound City, Ill., May 31, 1864.

General Washburn has issued the following order in relation to the illicit trade on this river, which has so long been tolerated and fostered by officers commanding military posts and treasury agents, and by which the war on the border of the Mississippi river has been much prolonged.

GENERAL ORDERS, No. 4.

HEADQUARTERS DIVISION OF WEST TENNESSEE,
Memphis, Tennessee, May 14, 1864.

* * * * *

I agree fully with General Washburn in all he says, and am glad to see that at last there may be some hopes of destroying the system of trade with the rebels, which, if continued, this war must be carried on indefinitely.

General Washburn speaks in his general order of the "farce of landing goods under the surveillance of the gunboats." If there has been such a "farce" enacted it has been contrary to my orders, as the gunboats have been directed to examine every article that went on shore, to prevent the landing of contraband of war: for while army officers, commanding posts, indorsed permits of treasury agents for supplies sufficient in amount to keep a large rebel army, the navy could do no more than see that these supplies were not contraband, and seize them where they were. I trust there will be no more farces; and it is ordered that no gunboat permit any supplies of a private nature, and not exclusively for the public service, to be landed anywhere on the river except at military posts. Let due notice be given to all boats going up and down the river, and let the commander of each district see that all boats are furnished with a copy of this order.

The commanders of districts will permit no interference or seizure of vessels within the limits of my command, for illicit traffic, by other than naval vessels.

They will co-operate with commanders of military posts, to the best of their ability, in putting down the contraband traffic which is becoming more formidable daily.

No organization of vessels, other than purely naval, will be permitted to regulate the affairs properly coming under my jurisdiction; and if any vessel or vessels, so organized, should persist in interfering with the duties devolving on the navy, commanders of districts will use all the force they have to arrest such vessels.

DAVID D. PORTER,
Commanding Mississippi Squadron.

GENERAL ORDERS, No. 25.

HEADQUARTERS MILITARY DIVISION OF THE MISSISSIPPI,
Nashville, Tenn., August 29, 1864.

* * * * *

I. All trade is prohibited near armies in the field, or moving columns of troops, save that necessary to supply the wants of troops themselves. Quartermasters and commissaries will take such supplies as are needed in the countries passed through, leaving receipts, and taking the articles up on their return. When cotton is found, and transportation to the rear is easy and does not interfere with the supplies to the army dependent on the route, the quartermaster will ship the cotton to the quartermaster at Nashville or Memphis, who will deliver it to the agent of the treasury department. It will be treated as captured property of an enemy and invoiced accordingly. No claim of private interest in it will be entertained by the military authorities.

* * * * *

By order of Major General W. T. Sherman :

R. M. SAWYER,
Assistant Adjutant General.

NEW COTTON ORDER.

The following, dated Shreveport, September 14, is an extract from Special Order No. 230, issued by Kirby Smith :

XII. All permits for the exportation of cotton through the lines in the district of Arkansas and west Louisiana must be forwarded at once, for revision and record, to the cotton bureau at Shreveport, Louisiana, and hereafter no cotton will be allowed to pass the lines without it has been so recorded. All permits not forwarded in thirty days from this date for record will be revoked, and the officers in charge of the outposts will take all of them up and forward them to these headquarters.

True copies of originals on file at the headquarters of the military division of the west.

C. T. CHRISTENSEN,
Lieutenant Colonel, Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,

January 4, 1865.

I certify that the above is a true copy.

E. D. TOWNSEND,
Assistant Adjutant General.

TRANSFERS OF APPROPRIATIONS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An exhibit of amounts transferred from, and to, appropriations for the year ending June 30, 1864.

JANUARY 6, 1865.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *January 5, 1865.*

SIR: In pursuance of the proviso to the 1st section of the act of Congress of March 3, 1809, I have the honor to transmit a statement exhibiting the various amounts transferred from, and to, appropriations during the fiscal year ending June 30, 1864.

Very respectfully, your obedient servant,

W. P. FESSENDEN,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives. *

Statement showing the amount of transfers of appropriations made during the fiscal year ending the 30th June, 1864, authorized by the proviso to the 1st section of the act of Congress of March 3, 1809.

1863.

July 1.	From the appropriation for expenses of collecting the revenue from customs, to that for the expense of a national loan	\$1, 000, 000 00
Aug. 15.	From the appropriation for the public binding, to that for the public printing	100, 000 00
Oct. 1.	From the appropriation for expenses of collecting the revenue from customs, to that for the expenses of a national loan	1, 000, 000 00

TRANSFERS OF APPROPRIATIONS.

Oct. 7.	From the appropriation for compensation of Commissioner of Internal Revenue, clerks, procuring dies, &c., to that for facilitating communication between the Atlantic and Pacific States by electric telegraph.....	\$20,000 00
Oct. 9.	From the appropriation for annual repairs of marine hospitals, to that for the erection of marine hospital at New Orleans.....	8,351 64
Nov. 3.	From the appropriation for salaries of keepers of light-houses and light-beacons, to that for repairs and incidental expenses, refitting, and improvements of all light-houses and buildings connected therewith.....	10,000 00
Nov. 18.	From the appropriation for stationery, blank books, &c., for United States consuls.....	\$10,000 00
	From the appropriation for publishing laws in pamphlet form and newspapers, &c.,.....	10,000 00
	From the appropriation for compensation to the secretary to China, &c..	5,000 00
	From the appropriation for expenses of rescuing citizens of the United States from shipwreck.....	8,000 00
	From the appropriation for bringing home from foreign countries persons charged with crime.....	5,000 00
	To that for contingent expenses of foreign intercourse.....	38,000 00
Dec. 2.	From the appropriation for compensation of Commissioner of Internal Revenue, clerks, procuring dies, &c., to that for additional clerks in the Treasury Department.....	75,000 00

TAX COMMISSIONERS OF FLORIDA.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the House, transmitting copy of a report of Austin Smith on the conduct of tax commissioners for the district of Florida.

JANUARY 6, 1865.—Referred to the Select Committee on Rebellious States and ordered to be printed.

TREASURY DEPARTMENT, *January 4, 1865.*

SIR: I have the honor to acknowledge the receipt of a resolution of the House of Representatives, directing the Secretary of the Treasury "to transmit to the House a copy of the report of the Hon. Austin Smith, appointed by the Treasury Department to investigate the conduct of the board of tax commissioners for the district of Florida, together with the evidence accompanying the same; and also to transmit copies of any communications made by the sureties of any such tax commissioners, asking to be relieved from liability on the official bonds of said commissioners, and inform the House what, if any, action has been taken on said report and communications, and the reasons therefor."

I transmit herewith a copy of the report and evidence called for by the resolution; also copies of communications from John Sammis and his attorneys, requesting his release from liability upon the bonds given by L. D. Stickney and Harrison Reed, and replies thereto by the Commissioner of Internal Revenue, informing him and them that such release could not be granted. No other action has been taken upon the case by this department.

I am, very respectfully, your obedient servant,

W. P. FESSENDEN,

Secretary of the Treasury.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

To Hon. W. P. Fessenden, Secretary of the Treasury:

DEAR SIR: In march, 1864, I was appointed special agent of the Treasury Department to proceed to the States of South Carolina and Florida to examine into the practices and proceedings and acts of the tax commissioners of the

insurrectionary districts constituted by those States, and report as early as practicable upon the several points mentioned in my instructions, to which reference is made for particulars.

In regard to the proceedings of the tax commissioners of South Carolina, and matters connected therewith, I have heretofore reported to Hon. S. P. Chase, your predecessor.

In reference to the tax commissioners of Florida and their proceedings, &c., I respectfully report, that, on arriving at Hilton Head, on the first day of April last, I learned that L. D. Stickney, one of the said commissioners, had gone north, to New York or Washington; there were at that time but two commissioners on the board, Messrs. Reed and Sammis, two of the original board having resigned or been discharged, and Judge Potter, one of the new appointees, not having accepted or qualified; and as the charges into which I was to make inquiries related almost exclusively to matters which had occurred with the original board, I deemed it not advisable to proceed to Florida till Mr. Stickney should return. It was also important to have the attendance of Colonel Sammis and Mr. Reed on the examination.

I therefore deferred visiting Florida till the 29th of April, and in the mean time proceeded with my investigation into the proceedings of the commissioners at Beaufort. Before leaving Washington I had arranged with Mr. Reed that he should proceed to Florida by the next boat, after I went down, so as to be there to attend the examination. But by the next boat that came down I received a letter from Mr. Reed, stating that Judge Stickney had arrived in Washington, and that he would go to Florida when Mr. Stickney did, and would let me know when they should go down. But I heard nothing more from him or from Judge Stickney, and on the 29th of April, as aforesaid, I started for Florida, went to Fernandina, Jacksonville, and St. Augustine; but none of the commissioners were there, or the clerk, and I was unable to see the books or papers of the commission. I spent about two weeks in Florida, making inquiries and ascertaining what facts I could. Neither of the former commissioners was there. I took statements of such facts as I could learn, for the sake of facilitating my examination, whenever I could get the parties together, in Florida, still expecting the commissioners to return soon, and intending when they should return to go back to Florida, and take the testimony in due form. I thereupon returned to Beaufort to complete my investigations there. On the 26th of May I learned that Mr. Alsop, one of the Florida commissioners, was at Hilton Head on his return to Florida, and on the 27th I went to Hilton Head to see him, and learned from him that Mr. Stickney was still at the north, and did not intend to leave for Florida till after the Baltimore convention, which was to be on the 7th of June. About that time I also learned that C. L. Robinson and James M. Latta, two important witnesses, were going north, and I determined to go also by the same boat, and take their testimony, and the testimony of Mr. Reed, and such other witnesses as I could find, and report the facts to the department. I took the testimony of Judge Latta and Mr. Robinson on the boat. I arrived in New York on the 2d day of June; on the 3d or 4th I found that Mr. Stickney was in New York, and notified him to attend the examination at a room in the Treasury Department in Washington, on the 10th of June, at 10 a. m., as that was the earliest day I could procure the attendance of the witnesses, on account of the convention.

In the mean time I employed my time in drawing up my reports for South Carolina, and in examining the books of Ames & Barnes, where a large amount of stationery was bought for the Florida commission, and comparing them with the copies of the bills paid by the government. The result of this examination will appear in this report.

On the 10th of June I attended, in pursuance of the notice I had given to

Mr. Stickney, and some of the witnesses attended. Mr. Stickney did not attend until the 13th, on account, as he said, of the sickness of his wife.

I proceeded to take testimony from day to day till the 30th of June, which is herewith submitted, together with the exhibits referred to in the testimony and some other depositions and proofs since taken and received by me.

From all this testimony, and from my own observations, I deduce the following facts:

1. The Florida direct tax commissioners were appointed and received their commissions in October, 1862; since then the commissioners have made but two sales in Florida.

<i>First.</i> The city property at Fernandina, commencing June 15,	
1863, amounting to.....	\$10,608 25
Besides taxes paid.....	304 13
	<hr/>
	10,912 38
	<hr/>

In addition to this a large amount was bid in for the government, but the value I am unable to state.

Second. The city property at St. Augustine, commencing December

21, and ending December 28, 1863, amounting to (cash).....	\$19,329
Purchased for the United States.....	4,578

The first of these sales is alleged to be illegal by Commissioner Stickney, on the ground that he was not present at the sale, and alleges that he had no notice of the time and place of the sale; and as a matter of fact, he has procured an opinion of the Commissioner of Internal Revenue adverse to the sale, and has induced most of the purchasers to give up their certificates of sale, and the money has been refunded to them, as far as it would go, there being a deficiency of the amount paid for printing \$2,200, besides some other small expenditures. Most of the certificates, not surrendered, are for small, cheap places bid off by or for colored freedmen.

The other sale at St. Augustine is alleged to be illegal by Mr. Reed, on the ground that the paper in which the notice of sale was published was suspended one week, and consequently that the notice was not published four weeks consecutively next preceding the sale.

If these sales are invalid, the tax commission has so far proved an entire failure; and even if valid, it has failed to produce any beneficial results. The salaries of the commissioners and other expenses have more than consumed the amount of money received.

From a careful examination of all the testimony in the case, I am compelled to attribute this failure to the almost constant absence of Commissioner Stickney from his post of duty, and his opposition to the proceedings of the other commissioners in his absence.

The commissioners were appointed in October, as aforesaid, and I can see no good reason why they should not have left for Florida by the third of November.

Mr. Reed testifies that he was ready and anxious to leave at any time after that. The copies from Census bureau were obtained before that time.

The excuse on the part of Mr. Stickney for the delay was to assist Eli Thayer in his colonization scheme, purchasing property and making arrangements for the publication of a popular history of Florida, which, he says, was with the approbation of the Secretary of the Treasury. He says that "*he was charged with the business of the commission almost exclusively.*"

They got started for Florida about the 20th of December, and arrived at

Fernandina, where they established their headquarters, on the 4th day of January, 1863. From that time till the 15th of August, 1863, I am unable, from the testimony, to perceive that Mr. Stickney did anything of any consequence for the commission. (He says, pp. 11 and 12 of his statement, that "from the 16th of February, 1863, until he left for Washington, on the first of April, he was only three days in Fernandina, and during those days his time was occupied with military movements.") He was there about ten days after their first arrival, during which time nothing particular was done. He then went to Hilton Head and Beaufort, as he says, to procure a military expedition to make a raid up the St. Mary's river to capture the county records. The expedition entirely failed, or was not made. He returned on the Ben Deford about the 26th of January, remained on board the steamer three days, and on shore four or five days; then returned to Hilton Head and Beaufort. About that time the assessment of Fernandina were made by Reed and Sammis, with the assistance of Mr. Arnott, an old resident.

Mr. Stickney says that he set Davis or Stoddard to ruling some paper for assessment sheets, a work which, it appears to me, the clerk could have done just as well, and had an abundance of time to do, and the work they did could have been done in a day. After the assessment was made, Mr. Reed followed him to the boat and got him to sign the notice of assessment. This was on the 31st day of January. Mr. Stickney then left for Beaufort. He returned with the expedition that came to take Jacksonville on the 7th or 8th of March, stopped at Fernandina about 24 hours, remained on board the boat, and then left with the expedition. On the 13th of March he returned on the Boston, stayed two or three hours, and then went to Beaufort. Between that time and the 31st of March he returned once on the John Adams to get some goods for a store he was interested in in Jacksonville, and went immediately back to Jacksonville. On the 31st of March he returned to Fernandina and left the next day for Hilton Head. He went not only to Hilton Head, but to New York and Washington, and did not return till after the 10th of August. On the 1st of April, when about to leave, Mr. Reed called on him in the boat and urged him to remain and attend to the business of the commissioner, and he said he would only be absent about a week, but did not return till after the 10th of August, as above stated. While at Beaufort, Mr. Latta, then the publisher and proprietor of the newspaper called the Peninsula, and who had arranged with Mr. Stickney to publish the notices of sale of

Exhibit forfeited lands, sent Mr. Gilbert, his foreman, to Beaufort, to set up the notices, as he had no type there sufficient and suitable for the purpose. Mr. Gilbert called on Mr. Stickney at Beaufort and inquired if he should proceed and set up the notices, and Mr. Stickney said yes. He proceeded and set up a part and showed Mr. Stickney the proof-sheet of the part, which Mr. Stickney approved; accordingly he proceeded and set up the notice, with the names of all the commissioners attached, and with the assent of Reed and Sammis the notice was published in the Peninsula. The sale was made in pursuance of the notice, commencing on the 15th of June. On or after the 10th of August, Mr. Stickney stopped two or three days at Fernandina, and then went to St. Augustine, where he stayed a day or two, and then went north again and did not return to Fernandina till the 16th of December. He left the next morning and went to St. Augustine and attended the sales there, which commenced on the 21st of December. He got back to Fernandina on the 8th of January, 1864. He remained till about the 10th of February, when he went to Jacksonville with Major Hay, and then he made journeys to Jacksonville, St. Augustine, Key West, Beaufort, Hilton Head, &c., and on the 19th of March he left for New York and Washington, and has not since returned.

II. In regard to the sales at Fernandina, I think the fact of Mr. Stickney's directing the printer to proceed and set up the notice of sale, and his approval of the proof sheet of a part that was set up, makes him a party in giving the notice. If he had returned and attended the sale, as it was his duty to do, no questions would have been raised as to the validity of the notice. It is probable that the day of sale was not at that time fixed upon, as it was uncertain what time the first publication would be made, but the circumstances justified his associates in fixing the day, and his directing the notice to be set up was a sufficient authority to them to do so. I consider it the same as if he had signed a notice, leaving the day of sale blank for his associates to fill up. He says that he did not know the day of sale. This appears to me a little singular. His letter to Mr. Reed, of June 30, 1863, (Exhibit H.) shows that he knew the notice of sale had been given, for he says that he "long ago notified Mr. Sammis that the sale *must be postponed*;" and in his letter to Colonel Sammis, dated May 13, 1863, he says "that some important changes under the direct tax law require that the advertisement of lots in the city of Fernandina be postponed until I return." (There had been no changes in the law since he left, the amendment had been received by the commissioners before he left.) This shows that he expected the notice would be published, and the giving of a false reason shows that he had some other object which he did not wish to disclose. It requires a great draught upon my credulity to believe that, after taking the part he did in giving the notice, he was not informed when the sale was to take place. It was his duty to get the information and to be there.

I cannot conceive of any explanation of the conduct of Mr. Stickney in reference to the Fernandina sales, unless it may be found in the fact that while north on that occasion he became attorney for Marshall O. Roberts, of New York, who had a demand against the Florida Railroad Company for over three-quarters of a million of dollars. Mr. Stickney is very indefinite in his testimony as to the time when he became such attorney; says it was in June or July. After he returned to Fernandina in August, it seems that Mr. Roberts sent him a retaining fee of \$500. This railroad company owned the original plat of the city of Fernandina, and had grants from the State of alternate sections six miles wide through the length of the road, besides the depot grounds and buildings and the railroad iron and rolling stock. Mr. Stickney expected to secure this debt and others (to use his own language) "by protecting the personal property that belonged to them, rolling stock, iron, &c., and by a bill in chancery in the United States court to oust the rebel owners and get the title in Roberts and other creditors of the company." In order to accomplish this object, I can see that it might be very important to set aside the sale of the Fernandina property, otherwise the time for redemption might pass before these creditors were in a condition to redeem. He says this was not his object. He also says that he was not the agent of the creditors of the railroad company, except that he was the attorney of Roberts as stated above, and yet in his letter to Robinson, his partner, of October 16, 1863, (Exhibit 9,) he says, "I understand our articles of agreement preclude any outside speculations disconnected with the business of the firm, by a single partner, without the consent of the other members. *If in my arrangement with the Florida Railroad Company I should realize \$10,000, or a large sum, I should feel bound to pay the amount into the concern to be divided equally among the copartners.*" From this I should infer that he had made an arrangement with the railroad company, (or rather with its creditors,) from which he was expecting to derive great profits.

The sale of the Fernandina property was conducted fairly; opportunity was given to every one to bid, and the property was struck off to the highest bidder. The first day, but one of the commissioners was there, Mr. Reed. The next day, and during the residue of the sale, Reed and Sammis were there

and the clerk. The first day the property above 11th street was sold, and all bid off by Mr. Reed for the government, at the tax, penalty and cost, except the Finnegan property, which was bid off by Mr. Reed for Miss Chloe Merrick, for an asylum for colored orphans, in pursuance of an understanding between General Saxton, Miss Merrick, and Mr. Robinson; Mr. Davis acted as auctioneer. During the residue of the sale Mr. Reed acted as auctioneer, Sammis and the clerk being there. Mr. Reed bid off for himself during the sales, a block of unimproved lands in Old Town, and a block of marsh, partly flowed at high tides; Sammis bid off about the same amount for himself. They both bid openly, and, I have no doubt, with the belief that they had a right to bid. Mr. Reed also bid off a lot for each of his two sons, one of age and one a minor—one at a 100, and the other at \$405, in addition to the tax penalty and cost, but all was done fairly and openly, and the latter went higher than any other property of the same value.

Whether the sale is to be considered a purely ministerial act, that may be done by an auctioneer in the absence of the commissioners, or a majority of them, I am not prepared to say. My impression is, that it cannot be so considered. The law authorizes the commissioners, in their discretion, to bid upon property to two-thirds of its appraised value. This calls for an exercise of their judgment, and I think that all should be present, or all have notice, and a majority be present, to constitute a valid sale. This question would only affect the first day's sale, and it may be that the commissioners may settle all questions in relation to their bids previous to the day of sale, so that the bids may be made by one of their number or an agent.

The other sales, I think, should be held valid except so far as the commissioners bid off property for themselves, and the latter, I think, might be held good, or otherwise, at the election of the government.

The majority of the commissioners were present, and Mr. Stickney can hardly claim a want of notice to him when he joined in giving the notice of sale. But I understand the certificates of those sales have been given up and the money refunded, except to about the amount that was paid for printing the notice of sales, and that those who hold the remaining certificates are willing to give them up if they can be allowed to apply them in their bids at a resale.

IV. Sale at St. Augustine. The paper containing the notice of the sale of the property at St. Augustine was suspended one week, so that it was not published four weeks consecutively. On that account Mr. Reed refused to join in the sale. The other commissioners, Stickney and Alsop, although they were notified of the fact, decided to go on and sell, and did sell. In other respects, there is no evidence but that the sale was conducted fairly and regularly. There is no evidence that either of the commissioners bid off any property at those sales for himself *directly*. Morrill, who was at that time a partner of Stickney & Robinson, bid off property to the amount of about \$2,000, (the amount that was paid him on his bill for advertising.) Among the property bid off by him was the Drisdale lot, for \$375, which Mr. Stickney took possession of as his own. Mr. Stickney laid out money upon it, repairing the house and setting out grapevines, and placed a man in possession of it, who calls it Stickney's property. Stickney swears that he bid off no property for himself, nor any one for him, yet he admits that he took possession of this lot as his own, called it his, &c.; says he made no agreement with Morrill about it, except that he told him that he would fit it up and repair it for the use of it as a commissioners' office, and as headquarters for the commission. Still the commissioners did not use it. They used the office of the clerk of the district court of the United States. It appears to me, taking all the circumstances into consideration, that Mr. Stickney took possession of this

house and lot as a portion of his share of the profits of his partner's *outside speculations*.

See letter of Stickney to Robinson, of October 16, 1863, Ex. 9.

I think the suspension of the paper for one week invalidates the notice, and the sale at St. Augustine, and the notice of resale at Fernandina, and the printers ought not to be allowed any pay for those advertisements. The printers issued five or six numbers of the paper the next week, as of the date when the paper should have issued, so that the files appear correct, but this fraud does not help the matter.

V. Mr. Stickney purchased a large amount of stationery and other property for the commission, which was allowed and paid for by the government, and a great part of which was never received at the office of the commissioners; some of it, such as the bill of medicines, was taken by Mr. Stickney for his own use.

The prices paid by the government were exorbitant, in many instances more than twice the actual value. While in New York I sent my clerk to the store of Ames & Barnes, where much of the stationery was purchased, to ascertain the prices of such articles as were purchased by Mr. Stickney in the fall of 1862, (or 10th December.) I afterwards went with him and saw Mr. Ames

myself, showed him the statement he had given to my clerk, and he affirmed it, except that he said that he thought there were some charges state-made after the purchase. In addition to this, Mr. Ames said it was no object to him to sell to government officers, even at that price, as he Ex. T. sometimes had to wait six or eight months for his pay, and sometimes till an appropriation bill could be passed. I called for his account on his books; he produced it, and I examined it. It differed materially from the amount which appears to have been paid by the government.

The bill audited and paid by the government amounts to	\$548 25
The bill upon the books of Ames & Barnes	385 25

Making a difference of	163 00
----------------------------------	--------

Mr. Ames said he thought this difference could be accounted for by a reference to his check-book, which was not with him. The charges were probably made and noted on his check-book, which would make the difference. This can only be determined by further investigation, which I could not make at the time. I inquired of Mr. Stickney and Mr. Reed whether any changes had been made, and understood that none had been made. Whether a full investigation into this matter would account for these apparent discrepancies I am unable to say.

Among the large amount of stationery purchased, it appears that over 400 dollars' worth (at the rate charged on the bill) was not received at the office of the commission. According to Mr. Reed's testimony, the amount is \$487 25. This embraces the medicine-chest, medicine, and powders, amounting to \$107 50, (viz: chest \$70, medicines \$37 50;) but it does not embrace the field-glass, which was purchased by Mr. Stickney of Mr. P. Ames at \$65, and which Mr. Stickney says he bought for Commissioner Alsop, and delivered to him, but which was paid for by the government. Mr. Stickney testifies (p. 143) that he took down certain articles enumerated by him, amounting to \$116 25; but this embraces desk and covering, \$20 25, which Mr. Reed does not reckon among the missing articles. This would seem to account for \$96 of the missing articles. But this embraces the medicine, \$37 50, which he kept in his chest for his own use and his friends; also, one dozen shoeknives, \$2 25, two dozen collapse cups, \$30. These things he kept in his room, to prevent their being squandered away! (See p. 144.) He

does not know what became of the rest of the stationery and property. He never saw it there; but when Reed made a complaint about it, he wrote to Ames & Barnes, who replied that they had shipped it! My opinion, from all the testimony, is, that the residue of the stationery and property must have got into Latta's bill, and must have gone into the store of Morrill & Robinson, Morrill & Stickney, with the rest of those articles which Latta swears were purchased by Stickney, and billed to him, and which he was induced to pay for at Stickney's request; and either the stationers got their pay twice over, or somebody else must have profited by it, under some arrangement which has not been developed.

The evidence shows that Mr. Stickney assumed the whole management of the matter, made the purchases and arrangements to suit himself, without consulting his associates, and I think he is accountable for the missing property.

VI. Mr. L. D. Stickney has caused merchandise to be shipped to Florida, for himself and partners, and for various other persons, at the expense of the government, and in violation of law, directed to himself as tax commissioner, and marked "Government property;" all the testimony concurs in this, including his own.

See Reed's testimony, pp. 32 to 41.

Goods taken down by Greene, pp. 61, 83, 84 to 137.

do. Latta, pp. 92, 105, 106, 135 to 137.

do. Stickney, pp. 143, 144.

VII. He has appointed various persons as assistants and employes of the commission, without consultation with his associates, and without their knowledge, and procured transportation for them as such; but it does not appear that any of them were paid for services as such appointees but two, hereinafter named.

See Reed's testimony, pp. 56, 86.

Stickney's testimony, p. 178.

VIII. L. D. Stickney drew or caused to be drawn from the treasury the sum of \$871 20, upon three accounts, for services, as assessors, of William A.

Davis and Herbert L. Stoddard, when Davis and Stoddard had not been employed by the board, and had rendered no such services. To Ex. H. the first account presented was annexed Mr. Stickney's certificate that the account was correct, the amount was due, that the services were rendered under instructions of the Treasury Department to the tax commissioners, and that the services were necessary. To each of the other two bills he certified that the amount was correct; and signed his name to

Ex. I. each of the certificates, as chairman of the board of direct tax com-
K. & L. missioners for the State of Florida.

The first the other commissioners knew anything about it was when they discovered the accounts on file, after they had been paid. This was at the meeting in Washington, in October, 1863. Reed testifies that Mr. Stickney then claimed that it was none of the business of the other commissioners; that it was between him and the Treasury Department, and at a subsequent meeting brought in a resolution that the board should affirm his contract with Stoddard & Davis, which was passed, Stickney & Sammies voting yes, and Reed no.

IX. One of the charges made by Mr. Reed against Mr. Stickney is that "he has, by intimidation or misrepresentation, procured the signature of his associate to a false statement, drawn by himself for the purpose of impeaching the report of the board, which statement was voluntarily corrected by said associate, and which letter of correction was afterwards surreptitiously taken from the files of the department by Mr. Stickney."

The facts to substantiate this charge are as follows:

Ex. C. On the 2d day of November, 1863, Mr. Stickney wrote a letter,

which he procured Mr. Sammis to sign. This letter contains a charge, that in the report of Reed and Sammis of the sales of lots at Fernandina several lots were returned in the name of C. L. Robinson which had been bid off by Mr. Reed for himself, and the money paid by Reed, and that Robinson paid no money upon them; that he cancelled his own certificates and made the change in New York, that Mr. Reed might not appear upon the record as a purchaser at his own sale, and he urged Sammis to make the like change, but Sammis refused, &c.

This charge is proved to be false by Mr. Reed and Mr. Robinson. Mr. Robinson bid off a large number of vacant lots for himself. After the sale, Mr. Reed offered to take some of the lots that Mr. Robinson bid off at his bid, and Robinson agreed that he might take them, and gave an order to the clerk to issue the certificates for the lots to Mr. Robinson, which was done. After Mr. Stickney produced the opinion of Judge Lewis, that commissioners had no right to bid, Mr. Reed cancelled these certificates and directed the clerk to issue the certificates to Mr. Robinson, who bid them off, and he did so. This is the only circumstance out of which the story could have been manufactured. Immediately after, Mr. Sammis wrote another letter to Judge Lewis, from New York, retracting the charges made against Mr. Reed in this letter, and stating that he had been induced to sign this letter by Mr. Stickney by compulsion, or something to that effect. Both of these letters were placed on the files in Mr. Paines's office.

Mr. Paines testifies that but a very few days after Mr. Reed called for the letter and it could not be found; that previous to that, between the time the letter had been received and the time it was missed, Mr. Stickney called and inquired for the first letter; that he showed it to him; is not positive that he showed him the other; intended to hand him both letters. Stickney wanted a copy; clerk busy; asked him to sit down and copy it for himself; at that moment was called out; kept some time; came back, Stickney handed him this letter; was laboring under the impression that he handed him both, and asked him if that was all he handed him, and he said, "Yes; put this letter into the clip." Did not examine to see if the other was there; thought no more about it till Mr. Reed called for it, and could not find it. There are some things rather singular in the testimony of this clerk of Mr. Paines's. He is sure he took both letters from the clip. When Stickney brought back this letter he had the impression that he had handed him both letters, and yet when Mr. S. brought back but one, he did not examine his clip to see if the other was there. He now thinks he left the other letter lying loose on his desk. Why did he not look there for it? He now thinks that he did not hand Mr. Stickney but one letter, and that he never had the other. What fact exists that should have changed his opinion? He is unable to state any. He has never seen the letter since. Mr. Stickney was the only person interested in removing that letter from the files. It shows the falsity of the letter he had written and procured Sammis to sign. What became of the letter? Mr. Stickney seems to have been frequently in the office at that time, and it is a little singular that he should so soon have called for a copy of the letter which he had so recently written and placed on the files of the office. He says this: that he wanted the letter as an exhibit to answer a statement that had been put on file by Reed. This cannot be the true reason why he wanted a *copy*, because he had placed this letter on file, and that object was answered without the copy.

The contents of the letter are proved by Mr. Paines and Mr. Willett, a clerk under him, who had seen the letter and read it. And Mr. Willett further testifies that in the winter he asked Mr. Paines about the letter, and Paines told him that Stickney had it, or he presumed he had it, because he handed him the two letters and he returned but one. Stickney, in his testimony, (p. 167,) says that Sammis was afraid of being removed; that he told him to state the

facts truly, and it would operate to his advantage. Mr. Sammis gave him the points and he (Stickney,) wrote the letter, and Sammis signed it, and Stickney filed it. What induced this fear of removal? Who told him there was danger of removal? Mr. Stickney claims that he had been induced to believe the representations true by Mr. Robinson's representations. However that may be, Mr. Sammis seems to have repented of the wrong he had done, and wrote another letter immediately to heal the injury, and that letter has disappeared under the circumstances above noted.

X. Mr. Stickney is charged by Mr. Reed with having made a false representation of the action of the board to the department, and procured a decision on such false statement, for the purpose of furthering private speculations in connexion with his agency of a rebel railroad company.

In a letter to Judge Lewis of September 7, 1863, upon which Judge Lewis's decision in reference to the validity of the sales of the Fernandina property was bound, Mr. Stickney says, that, contrary to his written instructions, they (Reed and Sammis) advertised and sold the lots and parcels of land at Fernandina. "My name was attached to the advertisement without my knowledge or consent," and he says nothing about his having directed the printer at Beaufort to set up the notices as above stated. It would have been more fair, certainly, if this fact had been stated. My own opinion of this matter is given under the second point.

XI. In regard to the charges against Mr. Stickney of having falsified the records, the examination was made in the absence of the records, and Ex. O. the evidence is not very clear. It appears that at the October meeting in Washington an order was passed that the letter of L. D. Stickney to Judge Lewis, dated September 7, 1863; the opinion of commissioner in reply to the same; the report of the majority of the board filed September 26, &c.; the letter of Harrison Reed to Judge Lewis, dated September 29, in reply to the letter of L. D. Stickney, and the affidavit of Fnd. H. Gilbert, be placed at length upon the records in the order here enumerated.

It seems that Mr. Stickney did not enter this order in full, but simply entered—

"On motion, ordered that the following papers be entered upon the records, and thus entered:

"1. His letter to commissioner.

"2. Opinion of commissioner.

"3. Order of resale."

Being in a hurry he did not enter more, but handed the papers to Sammis, who handed them to Reed, with directions that the clerk should enter the other papers, which has never been done, for the reason that the order was not entered as passed, and the other papers are not entered in their proper order; the order of resale being where the report of the majority of the commissioners should be. And the records will have to be corrected by a majority of the board. The record has never been corrected.

XII. Mr. Reed bid off the Finnegan property for Chloc Merrick, for an asylum for colored orphans, as stated heretofore. Mr. Stickney induced Miss Merrick to sign a statement that she did not bid off the property, Ex. 3. for she was not present at the sale, representing it as a bare statistical fact, that would not be used to the injury of any one, and filed it with the department, and thus, by suppressing half the truth, the paper had the effect to injure the character of Mr. Reed, and to impeach the truth of his report, (Exhibit 3,) and the letter of Miss Merrick, a copy of which is appended to Exhibit 3, sufficiently characterizes this transaction.

XIII. In February, 1863, Mr. Latta brought a press and some type from St. Augustine, and established a paper called the Peninsula, at Fernandina.

It was an abandoned rebel press, and was taken on the suggestion of Mr. Stickney, and, Mr. Latta says, to enable him to get back the money he had advanced at the request of Mr. Stickney. Latta left for the north on the 25th of June, leaving the paper to be conducted by Gilbert, as printer, and J. R. Stickney, as editor. In July the press was seized and transferred to Mr. Morrill, the partner of L. D. Stickney, at his request, on his representation. This was done on consultation with J. R. Stickney, the brother of L. D. Stickney. The latter being absent at the time, L. D. Stickney denies all participation in the transfer of the paper, and there is no evidence that he had anything to do with it, except the fact that it was transferred to his partner, and that his brother had afterwards a very beneficial connexion with it, and the additional fact that L. D. Stickney, as appears by the testimony and the correspondence, had an almost absolute control over most of those connected with him. By a provision in the articles of copartnership, no partner had a right to engage in outside speculations without the consent of the other members of the firm; and the profits of such outside speculations were to be divided with the other members of the firm. Mr. Stickney was very tenacious of this rule, as appears by letters heretofore referred to, and this seizure of the press and transfer of it to his partner and brother seem to have had his silent approval. Mr. Stickney claims that he has now no connexion in business with Morrill, that he withdrew from the firm about the time that Robinson sold out to him and Morrill. The testimony of Mr. Morrill is to that effect; the evidence of his withdrawal from the copartnership is contained in Exhibit 2. It seems to be a voluntary withdrawal or "secession" from the firm on his part, without any consultation with his copartner, or any special agreement on his part.

XIV. The letters between Mr. Stickney and Morrill, Robinson, Latta, Sammis, and the department show persistent determination on the part of Mr. Stickney to produce evidence against Mr. Reed, so as to insure his removal, and especially to prejudice their minds against him. In his letter of June 30, 1863, to Mr. Reed, he cautions Reed to keep clear of Sammis if he wishes to hold his situation.

Ex. C. Letter written by Stickney containing false charges against Reed Ex. 3. and signed by Sammis, referred to above—Chloe Merrick's letter.

Ex. 5. Letter from Mr. Stickney to Judge Lewis enclosing a letter and bill from J. G. Cooley for type which was brought by Mr. Reed and sold to Mr. Latta, and which Latta had assumed to pay. This letter and bill should be dated 1864 instead of 1863. It seems that he sent the abstract with Chloe Merrick's statement at the same time.

That type went into the hands of Morrill, Stickney's partner, when he took the press in Latta's absence, and was then in his use. It never had been sold to Morrill, but was afterwards settled for when Reed settled his accounts on Morrill's books. This letter of Cooley's and bill, instead of being shown to Reed, was sent by Stickney (and probably procured by him for the purpose) to the department to place Reed in odious light there. There was no call for any communication of that matter to the department. They had nothing to do with it. Letter from Stickney to Robinson, October 16, 1863, cautions him against adhering to Reed & Co. That the members of a copartnership must all "hang together," or they will hang separately.

Ex. 11. Same to same, October 21, 1863. About his appointment. "Reed hangs around like the itch. Can hardly meet him without spitting in his face." Calls him a d—d fool, and other polite epithets; speaks of himself as a positive man, square as a brick, and is glad to know that he and Robinson think alike generally, &c.

Ex. 12. Same to same, October 31, 1863, and same to same, November 4,

- Ex. 13. 1863, were both written with the evident design of inducing Robinson to make certain charges against Reed, in which he ultimately succeeded.
- Ex. 15. in a letter from Robinson to Stickney of November 7, 1863, which is proven on investigation to be entirely false.

But it is not necessary to refer particularly to all the correspondence. This correspondence and the exhibits and testimony show that Mr. Stickney was deeply engaged in schemes of private speculation and political preferment for his friends, and gave very little attention to the actual duties of his office.

I am compelled to say, that, although I commenced this investigation with an impression that Mr. Reed had been culpable in many things, yet, as the result of the investigation, I am fully satisfied that all the charges against him implicating his honor and honesty are utterly false. Whatever may be the character of the other members of the commission, I believe Mr. Reed has endeavored to discharge the duties of his office honestly and faithfully.

In reference to the general character of Mr. Stickney and Mr. Sammis, aside from the facts developed in this case, I express no opinion.

I think enough has been developed in the facts disclosed in this case to enable the Secretary of the Treasury to make just disposition of it without referring to general character.

There are some other matters connected with this case, upon which I have not time now to report, which I ask leave to report upon hereafter.

All which is respectfully submitted.

AUSTIN SMITH,
Special Treasury Agent.

JULY 30, 1864.

IN THE MATTER OF THE FLORIDA TAX COMMISSION.

TESTIMONY TAKEN BY AUSTIN SMITH, ESQ., SPECIAL AGENT OF THE TREASURY DEPARTMENT.

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FLORIDA COMMISSION,
Steamer Fulton, May 31, 1864.

Calvin S. Robinson, being sworn, says :

I am a resident of Jacksonville, in the State of Florida; went there in the fall of 1857, and have been there ever since; have spent most of each year there, but have been away during the summer months, except that the last two

winters I spent at Fernandina on account of Jacksonville being in the possession of the rebels. I am acquainted with D. L. Stickney and the other tax commissioners originally appointed for Florida. Have known Sammis about seven years, Stickney about two years, and H. Reed about one and a half year. In November, after the commissioners were appointed, I met them in New York. Mr. Stickney told me I had better go south with the commissioners, and he would employ me as an assistant, or assessor, or something to that effect. I went down with Mr. Sammis. We started the 6th day of December, 1862, came to *Port Royal* and remained there about three weeks, when the other commissioners, Stickney and Reed, came to Port Royal, and we all went on to Fernandina together; arrived there on the 4th day of January, 1863. Mr. Stickney also recommended me to act as agent of New York merchants in collecting their claims. He afterwards told me if I would go down he would give me employment as an assistant and assessor immediately, at eight dollars a day. *Mr. Stickney remained there at that time not over ten days*, (I think not over nine,) during which time nothing in particular was done by the commissioners; they hardly took any steps to organize. John S. Driggs went down with them as clerk. Sammis went down the week before, and got the house nearly ready for an office. Stickney then went to Hilton Head and Beaufort. I do not know, I cannot conceive, what his business was. He returned on the steamer Ben De-ford, with the St. Mary's expedition; arrived there (at Fernandina) about the 26th of January; remained on board the steamer two or three days. He then came ashore to the commissioners' house and stayed four or five days, not over five days; he then returned to Hilton Head and Beaufort. During the time he remained there there was some little work done at Mr. Reed's earnest solicitation, and but little. He came back with the expedition that came to take Jacksonville, the 7th of March; stopped at Fernandina a few hours, and left with the expedition for Jacksonville. I think the expedition stopped at Fernandina about twenty-four hours, and Mr. Stickney remained on board most of the time. On the 13th of March he returned to Fernandina on the Boston, stayed only two or three hours, and then came to Beaufort to get re-enforcements for Jacksonville. I went with them. On the 18th of March he came back to Fernandina, arrived at 11 a. m., and left at 2 p. m. and went to Jacksonville. He returned to Fernandina to get some goods for a store he was interested in in Jacksonville between that time and the 31st of March, on the John Adams, and went right back to Jacksonville. On the 31st of March, 1863, he returned to Fernandina, and left there the next day for Hilton Head; took his trunk with him. Mr. Reed was very anxious that he should remain and attend to the business of the commission, and went down to the boat to see him and urged him to remain, (as he said when he came back,) and Stickney told him he would be back in a week, but he did not get back till after the 10th of August. I met him in New York on the 1st or 2d of August; saw him there from day to day for several days. He then started for Florida. I understood he stopped two or three days at Fernandina and then went to St. Augustine and stayed a day or two and then went north again. I saw him in October and November in Washington, and in New York the 1st of December. I returned with him and we arrived at Fernandina on the 16th of December. He left there the next morning for St. Augustine. The sales at St. Augustine came off on the 21st of December, and Mr. Stickney was there and attended the sales. The commissioners got through with their business at St. Augustine and got back to Fernandina on the 8th of January, 1864. The sales of property at Fernandina had been made on the 15th of June, 1863, and an order for a resale had been procured, as I understood, and notice of resale had been given for the 18th day of January, 1864. Mr. Reed had resigned, as I understood; the other commissioner did not come, and

the sale finally went down. Mr. Stickney then remained there till about the 10th of February, when he went to Jacksonville with Major Hay; was gone two or three days, and returned to Fernandina, and then went to St. Augustine, and then to Jacksonville with Major Hay, arriving at Jacksonville about the 20th of March, 1864; he remained at Jacksonville about a week and then continued vibrating between Fernandina, St. Augustine, Key West, and Beaufort, till about the 16th to 20th of March, when he left for the north, and has not been back since.

Question. Has Mr. Stickney given much attention to the business of the commission since his appointment?

Answer. Very little that I could see.

Question. Have you been conversant with the movements and doings of the commissioners, and what opportunities have you had to know what they were doing?

Answer. I have been conversant with their movements. I messed with them the first three months or more at Fernandina, till the last of March, 1863, and continued at Fernandina till 23d of July, and saw those that were there then almost every day, and knew all their movements. I then went to New York and saw Stickney there in August, as before stated, and returned with him and Mr. Alsop to Fernandina and St. Augustine, and back to Fernandina again. I remained at Fernandina till about the 15th of February, when I went to Jacksonville and saw him (Stickney) there, the week that he was there, as before stated, and knew of his movements from what he said and what I saw after that time till he went north the last time, as above stated.

Question. Has Mr. Stickney been engaged in any other business during the time that he has held the office of commissioner? and if so, what business, and how much of his time has been occupied in such other business?

Answer. He has been a member of a mercantile firm at Fernandina from the 16th day of February, 1863, till the 15th day of March, 1864, consisting of C. L. Robinson, L. D. Stickney, and W. C. Morrill. The business was carried on under the firm-name of Robinson, Morrill & Co.

Question. By whose suggestion was it carried on under that name, and for what reason?

Answer. By Mr. Stickney's suggestion; he gave no reasons at first; afterwards he said he did not wish to be known as a partner and could help us more if his name was not known. It ran along in that way till I understood that he had given General Saxton to understand that he was not a member of the firm, and had got favors of General Saxton, representing himself as a disinterested party, when I became dissatisfied with this manner of doing business under false colors, and told Mr. Stickney that I would not continue in the business in that way; that if I continued in business with him he must be known as a partner.

Question. What reply did he make to that?

Answer. He said it would not do for him to be known as a member of the firm and we might consider him out, and said he could act as an attorney and do as much good out as he could in.

Question. Did you assent to that arrangement?

Answer. I did. Told him Morrill and I would enter into a co-partnership and make him our attorney, and I drew up papers to that effect and afterwards asked him to complete the arrangement and he refused to do it, but gave no reason.

Question. What time was that?

Answer. About the 14th of January, 1864, and so matters stood till the 15th day of March, 1864, when we dissolved by my selling out to Morrill and Stickney by a contract in writing, of which a copy is annexed, marked Exhibit A.

Question. Did this business occupy much of Mr. Stickney's time and attention, and how much?

Answer. This business did occupy some portion of his time and attention. During his stay at Fernandina, first time about ten days, he was occupied much of his time with goods that he procured through Mr. Latta. At the time he returned with the St. Mary's expedition, and stayed four or five days, his time was mostly employed in arranging the business of the partnership of Robinson, Morrill & Co. Then his journey to Hilton Head and Beaufort was, in part, on that business. He also, during that four or five days, attended to the sale of some guns or rifles that he brought down from the north. When he returned to Fernandina, between the 18th and 31st of March, 1863, it was to get goods for Jacksonville. The firm of Robinson, Morrill & Co. was then carrying on business at Fernandina and Jacksonville. On several occasions when he went to Beaufort he got goods of General Saxton for the firm.

Question. Did he take to Fernandina any other goods for sale which did not go into your copartnership; if so, when, what particular kinds of goods, what amount in value, and how were those goods marked?

Answer. When he first went there he carried down some \$4,000 worth of goods. About \$2,000 worth of rifles, and \$2,000 worth of dry goods (fancy goods) and stationery. The stationery consisted in paper, envelopes, inkstands, penholders and pens, bottles of ink, rulers, little portable desks, portfolios, &c. The whole of this \$4,000 worth of goods was marked "United States Tax Commissioner, Fernandina, Florida, Government Property."

Question. Did you see the bills, and where were they purchased?

Answer. I did. The guns were purchased of Merwin & Bray, and the stationery of Ames & Barnes, and I think Ames & Barnes purchased the dry goods outside for Mr. Stickney. Afterwards, at two different times, some stationery came down marked in the same way, purchased of Fitch, Eslee & Co., most of which went into the store.

Question. Did any other goods go to Fernandina on government transports directed to L. D. Stickney as United States tax commissioner? If so, state the facts and circumstances, how they were marked, and by whom paid for.

Answer. There were other goods brought down in December last, some five or six very large trunks full, and several boxes marked "L. D. Stickney, United States Tax Commissioner, Fernandina, Florida," containing clothing, gentlemen's furnishings, and Yankee notions, wines, brandy, and whiskey. I think the liquor bill amounted to \$164. They were billed to one John A. Green, and said to be paid for by him.

Question. When did you first see these goods?

Answer. I first saw the cans and trunks at Hilton Head on our way from New York to Florida in December, 1863. I knew nothing of the purchase of those goods till I saw them at Hilton Head.

Question. Did those goods afterwards go into the store at Fernandina?

Answer. They did.

Question. Was it with your knowledge or consent that goods were purchased and forwarded in that way?

Answer. It was not with my consent or knowledge. While in New York, just before leaving, I understood, from something said by Mr. Stickney, that he intended to take down some goods. I said to him, I have a large trunk nearly empty, that I could take down some goods, but that I should not take down an article. That the Treasury rules were now very strict and very plain, and I would not violate them in any particular. When we went down from Hilton Head to Fernandina the goods were on board, but I knew nothing more about them till, on returning from St. Augustine to Fernandina on the 8th of January, 1864, I found the goods on the shelves of our store for sale, except the liquors, and they were up stairs. I made inquiries of Morrill what it meant? who purchased the

goods and who paid for them? and what they were there for? I ascertained that they were purchased by Mr. Stickney, and he got Mr. Green to pay for them. I said to Mr. Morrill, "This won't do; I don't like this." He said it was not right; he didn't like it; said he hadn't consented to take them, but they wanted him to sell them. I never allowed them to go on to the company books. Mr. Green wanted his pay, and finally they were partly paid for, as I understood, with money received by Morrill of the tax commissioners on the advertising. I then determined to get out of the concern at all hazards, as I did not feel safe to continue, and did so the first opportunity at a pecuniary sacrifice.

Question. Did Mr. L. D. Stickney continue to have an interest in the store, and has he an interest now?

Answer. I can only say I left him a partner in the concern, and understand he is a partner still.

Question. Did Mr. Stickney have an interest in a press in Florida? If so, how and where was it procured? State what you know about it.

Answer. I don't know positively that he had or has an interest in a press. A certain press was brought from St. Augustine to Fernandina by his request. It was abandoned rebel property. It was brought in the month of February, 1863. It was set up at Fernandina and a newspaper printed and published upon it, called the Peninsula. At first it was published in the name of James M. Latta and edited by him. In August, afterwards, in the absence of Judge Latta, I understood L. D. Stickney had the press and materials and paper transferred to J. K. Stickney, his brother, and Mr. Morrill, and it has since been published in the name of Wm. C. Morrill, J. K. Stickney editor. It was moved to Jacksonville about the first of April last, and has been published there ever since. About the 12th of November, 1863, Morrill told me, in Washington, that he owned a half interest in the press, that the printing would amount to a round sum, and that he had from the first intended and should place his interest in that press to the credit of the firm of Robinson, Morrill & Co.

Question. Were the notices of the sales by the tax commissioners published in this paper?

Answer. They were.

Question. Did Morrill credit the proceeds of the printing to the mercantile firm?

Answer. He never had up to the time I left; but had given a writing that he would do so as soon as they got a permit to trade in East Florida.

Question. Has Morrill received any pay for the printing of the notices?

Answer. He did receive \$2,000, he told me, advanced by Stickney & Alsop.

Question. What was done with the money?

Answer. I understood from him that they paid up the debts of the paper, and that he had also paid Green part of the debt they owed him, and the rest was in his hands.

Question. Do you know whether Morrill bid off any houses and lots at St. Augustine, and for whom?

Answer. He bid off some houses and lots at St. Augustine; he said Mr. Stickney got him to bid off some of them for a friend in Washington. I understood it to be Mr. Hay. Immediately after the sale Stickney called one of them his; went to work upon it, expended a good deal of labor and money upon it in setting out trees and vines and in repairing the house, and placed a man in charge of it, who called it L. D. Stickney's house.

CALVIN L. ROBINSON.

Subscribed and sworn before me this 31st day of May, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Additional statement of C. L. Robinson.

Question. What is the business character of L. D. Stickney as to punctuality and responsibility?

Answer. I think him as faithless and unreliable a man as I ever knew. He has no pecuniary responsibility. Such is his general reputation, so far as I have ever heard, from those who have known him, everywhere. I knew Davis & Stoddard. They never did any business for the commission, to my knowledge. Davis reported himself as Stickney's private secretary. He was the son of Stickney's landlady, in Washington. I employed him in the store at Stickney's request even, also Stoddard's, and they had an account there, amounting to as much as their services would come to, which was unsettled when I left the concern.

CALVIN L. ROBINSON.

Taken before me this 2d day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

EXHIBIT A.

This indenture, made this fifteenth day of March, A. D. 1864, by and between C. L. Robinson, of Jacksonville, Florida, of the first part, and W. C. Morrill and L. D. Stickney, both of Fernandina, Florida, of the second part, witnesseth:

That the said Robinson, in consideration of the sum of five dollars in money and two hundred in goods, the receipt whereof is hereby acknowledged, does by these presents relinquish and convey to the said parties of the second part all his right and interest in the property, goods, and demands of the late firm of Robinson, Morrill & Co., of every kind and description.

The said parties of the second part, in consideration of said relinquishment, hereby bind themselves to pay all debts of said firm of Robinson, Morrill & Co., and to assume all the liabilities, and to relieve said Robinson entirely from the same.

In witness whereof, we have hereunto set our hands and seals the day and date aforesaid.

C. L. ROBINSON. [SEAL.]
L. D. STICKNEY. [SEAL.]
W. C. MORRILL. [SEAL.]

In presence of—

W. M. MASI.

H. H. REMINGTON.

TREASURY DEPARTMENT,
Treasury Buildings, June 10, 1864.

Attended at Hon. H. A. Risley's room at 10, a. m., pursuant to notice, of which the annexed is a copy, served on L. D. Stickney, at the Metropolitan Hotel, New York, on the 4th instant.

Hamilton Reed attended. L. D. Stickney did not attend, but I received a letter from him that he would not be able to be present till the 11th, on account of the illness of his wife. Adjourned to William P. Mellen's room, in the Treasury buildings. Calvin L. Robinson, who had been summoned by me as a witness, attended, and being by me duly sworn, testified as follows, in addition to the statements heretofore made by him:

Question. Were you present at the sale of the property at Fernandina which commenced the 15th of June, 1863?

Answer. I was present at the sale of most of the property at Fernandina. I arrived there on the evening of the 15th. I understood they sold on the 15th some out-lots that were bid in for the government.

Question. What was sold the second day?

Answer. I did not attend the sales on the 16th. I understood that there was to be no property sold on that day but old town, and I did not attend. I suppose no other property was sold on that day.

Question. Did you attend on the third day, and what was sold on that day?

Answer. I did attend on the third day, Wednesday, I think. Blocks from one to ten inclusive were sold on that day. They were lots down by the river side, and buildings on a portion of them. There were ten blocks, and thirty-four lots in a block. They were all sold.

Question. By whom were they bid off?

Answer. A portion of them were bid off by the government, and the rest by citizens

Question. Were any bid off by Mr. Reed?

Answer. None that I know of, except what he bid off for the government.

Question. Did you bid off any?

Answer. Yes; I bid off quite a number of lots, all in my own name.

Question. Did you bid off the store and lot occupied by Robinson, Stickney & Morrill?

Answer. Yes.

Question. To whom was the certificate of sale of those lots given?

Answer. At the request of Mr. Morrill, I had the certificate given to the firm composed of Robinson, Morrill & Stickney.

Question. Was Mr. Stickney afterwards informed of this, and did he consent to it, and approve it, or not?

Answer. Mr. Stickney was afterwards informed of the fact, and approved it.

Question. What property was sold on the 18th?

Answer. Lots upon blocks from ten upwards; quite a number of blocks, but I do not remember how many.

Question. Were any lots bid off that day for freedmen?

Answer. There were; I bid off quite a number for freedmen, at their particular request. I was the agent selected by them, and bid for them almost all that was bid for them.

Question. To whom were the certificates given of the lots bid off by you for the freedmen?

Answer. To the freedmen for whom they were bid off.

Question. Were any lots bid off the 19th and 20th for freedmen, and by whom?

Answer. There were; bid off by myself, with one or two exceptions, when Mr. Helper bid them off.

Question. Did all the freedmen for whom lots were bid off get certificates for their lots?

Answer. They did—all that I bid off lots for; but I understood that, in the cases where Helper bid off the lots, they did not get the certificates.

Question. Did the clerk, when they were bid off, enter them in your name, or in the name of the freedmen for whom they were bid off?

Answer. He entered them in my name, though I stated at the time I bid that they were for colored men; and he entered them in that way without any authority from me.

Question. How was it afterwards arranged?

Answer. As they came to me for their certificates, I gave them an order on Mr. Driggs, to give them certificates of the lots, on their paying for the same;

and they went with that order to Mr. Driggs, the clerk, and paid him the amount of the bids, and he gave them the certificates, as I understood.

Question. Were the freedmen in any case charged, or did they have to pay more than the bid, for their certificates?

Answer. Not a cent, so far as my knowledge goes.

Question. Did you charge, or did you receive, any compensation for your services in bidding for the negroes?

Answer. I did not charge or receive one cent for my services. I did it for the sake of helping the colored men, who were a needy and helpless class of people. Some of them came to me directly. Others went to Mr. Reed, and he requested me to act for them, and I did it gratuitously. No money passed through my hands; they paid directly to the clerk, as above mentioned. In one case the negro had not money enough, and I advanced it for him, and took the certificate in my hands as my security; the certificate was in his name, and not transferred, but simply held by me. He paid me what money he could, and I gave him a receipt for it. Afterwards it was supposed the sales were void. They were declared so by Mr. Stickney; and, at his request, I gave up the certificate, received back the money, and paid the negro the money he had advanced to me.

Question. Did you bid off any property for other persons; and if so, what property, and for whom?

Answer. I bid off block fifty-four for Miss Chloe Merrick; I stated to those present at the time of the bid whom it was for, and there was little or no competition. Miss Merrick was teacher of contrabands, and she wanted the house for a residence for teachers. The purpose was to transfer it to the national freedmen's relief association for that purpose, the agent having expressed a desire to that effect. I understood the association was not a corporate body, and I bought it in *Miss Merrick's* name, because they could not hold real estate till they were incorporated. I paid for the house and lot on which it stood twenty-five dollars, in addition to the tax penalty and costs. I also bid off the other lots in the block for Miss Merrick, to go with the house, and paid, I think, five dollars apiece for them, besides the tax penalty and costs. There were eight lots in the block. I also bid off lots one to eight inclusive, comprising the whole of block fifty-three, for E. A. Kinne, who was expected to be appointed superintendent of contrabands, and has since been appointed. I also bid off block No. 56 for a friend of Mr. Reed, (Mr. Bulkley, I believe,) at Mr. Reed's request. I also allowed certificates to be made out for quite a number of lots that I had bid off for myself to negroes—who had said nothing about it beforehand—for the same that I bid them off at. I charged them nothing in any case.

Question. Was the property fairly cried, and fairly struck off to the highest bidder?

Answer. It was strictly so; I never saw a fairer sale. Mr. Reed was auctioneer, and he held on a sufficient length of time, in every instance, to give all an opportunity to bid.

Question. Was there any combination between Mr. Reed and yourself and Mr. Latta, or between any two of you, to promote your own interests in the purchasing of lands?

Answer. There was nothing of the kind.

Question. Did you bid off any lands, either as agent or otherwise, and afterwards sell the same to negroes at an advance?

Answer. I did not.

Question. What have you heard Mr. L. D. Stickney say about the charges for advertising?

Answer. I heard him say in Beaufort, "We are going to charge two dollars a line for the government advertising." I replied, that I thought that was set-

ting the anger too brush. He replied, rather indignantly, "I will see to that," or, "I will risk that;" something to that effect.

Question. What have you heard him say in regard to the establishment of a paper in Florida?

Answer. Not long after conversation last mentioned, about the charges for printing at Fernandina, he stated to me that he and Judge Latta were going to start a press at Fernandina, to publish a paper and do the government printing, and that Sammis wanted to come into it, and that he had concluded to take in me, and the four would conduct it, and make a good thing. I told him that I thought it would be a good enterprise; that we could charge the government reasonable rates, and make a good thing of it at that. He made no reply, and has never said anything more to me on the subject.

C. L. ROBINSON.

Subscribed and sworn before me, this 10th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

TREASURY DEPARTMENT,

Monday, June 13, 1864—10 a. m.

Attended pursuant to adjournment. Mr. Reed, Mr. Stickney, and Mr. Robinson present.

Read over Mr. Robinson's statements to Mr. Stickney; gave him an opportunity to put any cross-questions. He declined putting any questions.

Further examination of C. L. Robinson.

Question by Mr. Reed. Do you know of any arrangements made by Miss Merrick with any one about bidding off lots 217 and 229, (the Finnegan property,) for an orphan asylum? If so, state what you know about it.

Answer. Miss Merrick and I had conversed together in reference to buying that property, making an asylum of it, and she had requested me to see to it. I was going away and feared I should not be back. I asked Mr. Reed to attend to that matter. This was all before the sale.

Question. Did you get back before the sale?

Answer. No; I did not return till after the property was sold.

Question. Did you know to whom the certificate was made?

Answer. I did not know, but understood it was made to Miss Merrick.

Question. Were the purchasers generally satisfied with their purchases or not?

Answer. So far as I know, they were, perfectly.

Question. Did you know of any that desired to give up their certificates and get their money back?

Answer. Not until they were made to believe that the certificates were good for nothing.

Question. What measures were taken to induce persons holding certificates to give them up?

Answer. Mr. Stickney advised them on all occasions to give them up. He made an address to the colored people at the church, on Sabbath, after service, urging them to give them up, and invited the district attorney to give them advice on the subject, and he, the district attorney, advised them to give them up in an address that he made to the colored people one week afterwards. I had bid off considerable quantity of property, and he told me that if I wished my bids to be reconsidered at the coming sales, I must give up my certificates, or something precisely to that effect, and I was induced thereby to give them up immediately.

Question. Would you have preferred to keep them?

Answer. I should till after the sale, (the second sale.)

Question. Would you have kept them if Mr. Stickney had not made that statement to you?

Answer. I should.

Question. Do you know of any threat used by Mr. Stickney to any one to compel or induce him to surrender his certificate; and if so, what?

Answer. Nothing more than I have stated, that if the holder of the certificate did not surrender it, his bid would not be received at the next sale.

Question by Mr. Stickney. Was the remark I made to you and others, that you could not apply the certificates in payment, at the subsequent sale?

Answer. I did not so understand it. I asked the question point-blank if we could hold the certificates over till after the second sale, or whether it was necessary to give them up before the sale, and I understood him to answer that they must be given up before the sale. I told him that I understood it to be the suggestion of the Commissioner of Internal Revenue that those holding certificates and claiming the property had better hold them over and buy the property at the second sale and hold both certificates, and I understood Mr. Stickney to reply that the old certificates would not be received in payment at the new sale. I was startled at this announcement, and was influenced by it to give up my certificates at once.

Question by Mr. Stickney. Do you state that that is what induced you to give up your certificates?

Answer. Yes, at that time. I gave them up that day, I think. About this time I received certain evidence which tended to weaken my faith in the validity of the sale. Still, I would have preferred to hold both titles. The other evidence was this: I had understood from Mr. Reed that he could prove that Mr. Stickney, on the boat, had told him to go on with the work of the sales, and that he (Stickney) would approve it, and that he authorized Mr. Driggs, the clerk, to sign his name to any notices necessary, and I then (the time referred to as having received certain evidence) asked Mr. Reed upon that point particularly, and he stated that he did not know as he could prove that point, and that he didn't think that Driggs and Sammis would swear that Stickney had authorized Driggs to sign his name.

Question by Mr. Stickney. Did you not state to myself and others that you would not have given up your certificates if Mr. Reed had not lied and deceived you in regard to the matter stated in your last answer?

Answer. I don't remember using so strong language.

Question by Mr. Reed. Were there any other assurances or intimations from Mr. Stickney in connexion with your business relations which influenced you in giving up your certificates?

Answer. I was influenced somewhat by the fact that I was connected with Mr. Stickney in business, and the announcement, and the manner in which he made the announcement above stated, assured me that my best interest was not to stand in his way in those sales.

C. L. ROBINSON.

Taken and sworn before me this 13th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Charles H. Parsons, being duly sworn, deposes and says as follows:

Question. Look upon the letter herewith shown to you, bearing date November 2, 1862, purporting to be signed by John S. Sammis, and a copy of which is hereto annexed, marked Exhibit C. Was that letter received and filed in the department, and when?

Answer. It was received and filed. I cannot tell when, but presume it was received soon after the date of the letter.

Question. Do you know the handwriting of the body of the letter?

Answer. No. (Mr. L. D. Stickney admits that it is his handwriting.)

Question. Have you seen another letter purporting to be written by John S. Sammis, after that letter referring to that letter and explanatory of it?

Answer. There was another letter received at the office bearing date subsequent to this, signed by Mr. Sammis, referring to this letter.

Question. Have you examined the office for that other letter, and are you able to find it?

Answer. I have not examined very lately, but soon after it was received it was missing from my desk. I then made an examination of the files, and was unable to find it.

Question. What was your business at the time that letter was received?

Answer. I was clerk in the office of the Internal Revenue, and a portion of my business was having charge of the division to which the business of the direct tax commissioners was assigned. When letters were received relative to that business at the office, they were generally sent to my desk. I had a letter clip lying on my desk during the day in which they were kept till I had time to answer them myself or direct one of my clerks to do so. The letter last alluded to was placed in that file. One of the gentlemen, I think it was Mr. Reed, called for the letter, wanted to see it, and we could not find it.

Question. About how long was this after the letter was received?

Answer. I think it was but a few days after.

Question. Had Mr. Stickney been to your desk between the time the letter was received and the time it was missing?

Answer. I think he had.

Question. Did he inquire for those two letters?

Answer. I think he inquired for this letter. I am positive of it.

Question. Did you show them to him or permit him to take them?

Answer. I showed this letter to him. Whether I showed him the other I could not positively state. The Commissioner told me to let each of the tax commissioners see any papers on file relative to their business, and let them take copies or procure copies for them.

Question. What is your best recollection as to whether Mr. Stickney took both the letters?

Answer. I intended to hand him both the letters. He wanted a copy. I think I took both letters out of the clip, and then took up this letter and showed it to him, and he wanted a copy of it. Both myself and clerks were very busy, and I asked Mr. Stickney to take a seat by the desk in the corner and copy it himself, which he did. At the moment I requested him to copy it I was called away on other business and kept some time. When I returned Mr. Stickney stepped to my desk and handed me back this letter. I was laboring under the impression that I handed him both, and when he handed this back to me I asked him if that was all I handed him, and he replied yes. Then I stuck it back into my clip, and went on attending to other business. I did not then examine the clip to see if the other letter was there. I thought no more about it till Mr. Reed, I think, called for it, as above stated, and I could not find it. At the time I handed Mr. Stickney this letter I think the other was lying loose on my desk. I have no recollection of having it in my hand afterwards.

Question. Do you know anything about the contents of that missing letter?

Answer. I read the letter and put it on my clip, intending to examine it more carefully when I had time. I looked it over without giving it much attention. My impression of the contents of that letter is something of this character: that it was a kind of a modification or withdrawal of the statements made in

this letter. I did not regard it as a matter requiring immediate attention, and therefore laid it aside for a more convenient season.

Question. Did that letter state how he had been induced to sign this letter?

Answer. I do not remember anything of the kind. My recollection of the contents is very indistinct.

Question. Did you see the missing letter in Mr. Stickney's hands, and do you know whether he read it?

Answer. I have no recollection of ever seeing it in his hands, and have no knowledge whether he read it or not.

Question by Mr. Stickney. Do you recollect of my ever calling your attention to the missing letter?

Answer. No, I have not.

C. H. PARSONS.

Subscribed and sworn before me this 14th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Floyd A. Willet, being duly sworn, testifies as follows: I am at present engaged in the business of the clerk hire in Internal Revenue Bureau. About October 1, 1863, I was placed under Mr. Parsons, in the direct tax branch of the office. My business in that branch was mostly registering and filing letters at that time, and I continued at that branch till as late as 1st of April last, when Mr. Parsons was made cashier.

Question. Had you charge of the files of the letters that came into Mr. Parsons's office?

Answer. I had, after a little time; cannot tell the precise time. I think it was prior to the 1st of November.

Question. (Letter presented—Exhibit C.) Have you seen that letter?

Answer. I have.

Question. When did you first see it?

Answer. I presume it was shortly after it was left for filing. I presume it was filed within two days after it was written. They were filed immediately after they were handed in, the same day.

Question. Did you see another letter signed by Mr. Sammis, written shortly after that was written, and referring to that letter?

Answer. I think I did.

Question. Have you examined since for the letter, and have you been able to find it?

Answer. I have examined since that time for that letter, and have never been able to find it.

Question. How long after the letter, was received was it that you first missed it?

Answer. It could not have been long, for it was never registered. I never registered it, and it was probably not registered. It happened sometimes that after a letter was brought to my desk Mr. Parsons would want to see it, and would come and get it before it was registered.

Question. Did you ever read that letter; and if so, what were its contents to the best of your recollection?

Answer. I did read it. As near as I can now give it, the substance was that the writer, Mr. Sammis, retracted the statements made in this letter so far as related to Mr. Reed's complicity in fraud. It was written in his own hand from New York. It furthermore expressed the idea that he had been compelled to write or sign this letter, I think, by Mr. Stickney. I will not be positive. That is the idea I got from the letter. I read it once or twice over.

Question. Do you know whether Mr. Stickney had been in the office to see this letter, or the missing letter, or both?

Answer. I could not say. He was in the office pretty often about that time.

Question. Have you any knowledge what became of that letter?

Answer. I have no positive knowledge what became of it. Some time in the winter I approached Mr. Parsons's desk, and I think I asked him about the letter. He turned in his chair towards me, and looked up to me and said, "That Mr. Stickney had the letter, or that he believed or presumed he had the letter from this fact, that he handed Mr. Stickney two letters, and he returned but one, and he asked him where the other was;" and Stickney replied, "You gave me but one."

Question by Mr. Stickney. Do you say that Sammis said, in that letter, that I compelled him to sign that letter?

Answer. That was the idea that I derived from the letter, that this letter was signed by compulsion.

F. A. WILLET.

Subscribed and sworn before me this 13th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

C. H. Parsons recalled.

Question. Do you recollect a conversation with Mr. Willet last winter, in which you told him "that you thought that Mr. Stickney had that letter because you handed him two letters, and he brought back but one; and when he brought that back, you asked him where the other letter was;" and he replied, "that you handed him but one?"

Answer. I do not recollect any such conversation. Do not recollect telling him anything of the kind. He had charge of the registry and filing the letters. In searching for that letter, and not being able to find it, I asked him "If he had been particular in examining his files in his search for the letter?" He said "He had." And then I told him substantially as I have testified, and nearly in that language. I think I told Mr. Reed, in substance, the same. I don't believe Mr. Stickney ever had the letter.

C. H. PARSONS.

Subscribed and sworn before me this 14th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

TREASURY DEPARTMENT,

Washington, D. C., June 14, 1864.

Harrison Reed, being duly sworn, deposes and says as follows:

My residence is at Fernandina, in Florida. I was appointed direct tax commissioner for Florida; commissioned in October, 1862. John S. Sammis and Lyman D. Stickney were the other two commissioners. I think my commission was dated the 8th of September; my residence for a year before that had been in Washington, and before that, for about two and a half years, in Madison, Wisconsin.

Question. What time did the commissioners leave for Florida?

Answer. They left Washington, I believe, on the 2d day of November.

Question. Were you delayed in Washington after getting your commission? And if so, why or by what means were you delayed?

Answer. We were delayed in getting papers from the census department, and for the last week we were delayed waiting for Mr. Stickney.

Question. What was Mr. Stickney doing; and where was he?

Answer. I do not know what he was doing. He was here.

Question. Were you delayed in New York?

Answer. Yes, we were delayed there till, I think, the 21st of December.

Question. What delayed you in New York?

Answer. For a few days we were waiting for a transport; the rest of the time we were waiting for Mr. Stickney to get ready.

Question. What was Mr. Stickney doing during that time?

Answer. He was getting things together to take south. He did not let his associates know his business generally.

Question. What things did he take south?

Answer. There was a large number of boxes of goods of various kinds; there were stationery, drugs and medicines, various kinds of merchandise, and I think some wines and liquors. I saw one box of pistols; a large number of rifles; also some 20 or 25 mattresses and bedsteads. I do not think of anything else now.

Question. How were these goods marked?

Answer. "L. D. Stickney, United States tax commissioner, Fernandina, Florida. Government property."

Question. How were the goods transported?

Answer. On a government transport.

Question. Was any freight paid on them?

Answer. I think not.

Question. Were you present with Mr. Stickney when any or all of these goods were bought?

Answer. No; I was not present when any were bought.

Question. Do you know where the stationery was bought?

Answer. I saw the bills afterwards, and it appeared by them, and I understood at the time, that the stationery was bought at Ames & Barnes's, of New York.

Question. Were you in at Ames & Barnes's at the time any of the stationery was purchased?

Answer. I went in one morning, with Colonel Sammis and Mr. Stickney, to see some portable writing-cases, that I understood from Mr. Stickney had been ordered for us. We went and saw them, and agreed to have one for each of us, and one for the clerk, with the necessary stationery. I also gave the clerk a memorandum to purchase two or three reams of printing paper, and some provisions and groceries for our mess at Fernandina, when we should get down.

Question. Was this printing paper and provisions purchased at public expense or on private account?

Answer. On private account.

Question. Who was the clerk? Where from? And were you acquainted with him?

Answer. John S. Driggs. I think he lived in Florida; he was in New York with us. I had never seen him before.

Question. Did you examine the travelling writing-cases?

Answer. I saw one of them. They were afterwards sent to our room, with an express box for each of us.

Question. When you ordered or agreed to have these travelling writing-desks, did you price them, or understand the price of them?

Answer. No, sir, I heard nothing said about the price. When delivered they were covered with a canvas covering, and marked with our names respectively.

Question. How much stationery was in each writing-case or desk?

Answer. I think there were about four quires of paper in mine, not to exceed

that of all kinds; one package of large envelopes, and three or four packages of small envelopes. There was foolscap, letter, and note paper. There were two inkstands, a knife, an ivory paper-folder, and, I think, an eraser and three different-sized blank diaries, one a quarto, and two smaller; also some steel pens and two ivory pen-holders. I don't recollect as anything else was in the desk.

Question. Was the desk full?

Answer. I think it was. That was about the capacity of it. There might have been some blotting-paper in it.

Question. What were the express boxes filled with?

Answer. There was nothing in mine. I put some old letters in it and packed it in my trunk.

Question. Who else went to Florida with you at that time?

Answer. H. L. Stoddard, Wm. A. Davis, Paran Moody, C. L. Robinson, Mr. Demarest, J. S. Driggs, Mr. Dorr, James M. Latta, went to Florida with us; some went to Hilton Head on a previous boat, and we met them there and went on from there together.

Question. How were these travelling-desks covered?

Answer. Mine was a very poor black covering. It was called morocco, but I think it was paper.

Question. Do you know what was done with those bills of stationery when you got to Fernandina?

Answer. The two bills of Hudson Taylor, presented, and marked Exhibits A & B, were received at the office of the Commissioner, I think, with the exception of the following items of charges:

3 large portfolios.....(A).....	\$11 25
12 jars mucilage.....(B).....	15 00
1 desk.....(B).....	9 00
1 blank-book.....(B).....	1 50
1 scrap-book.....(B).....	2 50
1 bunkers' can.....(B).....	4 00
1 " ".....(B).....	1 00
1 Blodget's Climatology.....(B).....	5 00
1 dictionary.....(B).....	7 50
½ dozen shears.....(B).....	5 00
1 case for papers.....(B).....	4 75
	<hr/>
	66 50
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Question. Examine Exhibit D. What was done with those articles? Amount, \$29.

Answer. They were never received at the office of the commission.

Question. Examine Exhibit E. What was done with the articles charged in Exhibit E?

Answer. They were all delivered at Fernandina, I think, but the following were not received by the commission:

Copy of East Florida, with maps. (I never saw it).....	\$5 00
12 dozen Maynard & Noyes's ink-powders, at \$1 50.....	18 00
24 desk portfolios, at \$1 50.....	36 00
12 shoe knives, at \$½.....	2 25
2 dozen collapse cups for drinking, at \$15.....	30 00

(Mr. Stickney brought into Col. Sammis's and my room one shoe knife for each, and one collapse cup for each, and handed them to us as a present. Mr. Sammis remarked, when he received the cup, "Is this silver?" Mr. Stickney

gave him a kind of assent that it was. Sammis said, "I am very much obliged to you; I'll always keep this to remember you by.")

10 reams best Congress 4to post, at \$6	\$60 00
4 rubber blankets, at \$3 50	14 00
1 complete medicine chest, No. 1	70 00
Filling above with medicine, plaster, powders, &c.	37 50
2 quarto diaries, at \$1 50	3 00
1 ream best English 4to post, ruled	6 50
$\frac{1}{2}$ ream of cap	3 75
1 ream of note	5 00
500 best letter envelopes	4 00
500 best legal envelopes	5 50
1 ream best English 4to post, ruled	6 50
$\frac{1}{2}$ ream cap 4to post, ruled	3 75
1 ream note 4to post, ruled	5 00
500 best letter envelopes	4 00
500 best legal envelopes	5 50
1 ream best English 4to post, ruled	6 50
$\frac{1}{2}$ ream cap 4to post, ruled	3 75
1 ream note 4to post, ruled	5 00
500 best letter envelopes	4 00
500 best legal envelopes	5 50
1 ream best English 4to post, ruled	6 50
$\frac{1}{2}$ ream cap 4to post, ruled	3 75
1 ream note 4to post, ruled	5 00
500 letter envelopes	4 00
500 legal envelopes	5 50

In regard to the last twenty charges, we received, with each travelling desk, about four quires of paper of all kinds, and about 125 envelopes, as stated above in my testimony, The rest of those charges were not received, to my knowledge.

The following items were not received, to my knowledge:

1 morocco despatch box, leather pocket in top	\$8 50
1 " " " " " " " "	8 50

Question. What was done with the articles charged in Exhibit F?

Answer. There was a box of stationery, of which I think this is the bill, that came to Fernandina in December, 1863. It was marked "L. D. Stickney, tax commissioner." It was taken into the store of Robinson, Morrill & Co., was there opened, and put upon the shelves of the store. L. D. Stickney and Alsop went to Augustine. When they returned, the clerk, Mr. Driggs, took the goods from the shelves, put them into the box, and brought them to the office of the commission.

I inquired of Mr. Driggs if any bill came with them. He said not that he knew of. I asked him to make a careful inventory of what there was remaining, so that I could compare it with the original bill when we should get it. In looking over the stationery in the office, as he was putting it up, my attention was directed to the boxes of steel pens, every box of which had been opened, and a portion of the pens taken out. There was at that time no field-glass and no penknives that I could discover.

Adjourned to 9 a. m. to-morrow.

TREASURY DEPARTMENT,
June 15, 1864—9 a. m.

Met pursuant to adjournment.

Testimony of Harrison Reed, continued.

Question. After the purchase of the bill of Ames & Barnes, were there any changes made, by returning the articles purchased, or any of them, and taking others in place?

Answer. Not that I ever knew.

Question. Did you exchange your morocco-covered travelling desk and get one covered with Russia leather?

Answer. No. I never received but one; was not in the store after receiving that, to my knowledge.

Question. Did you, at the time, know the price of those travelling desks or any other articles?

Answer. I did not.

Question. After the purchase of that bill of Ames & Barnes, were any presents made by them to the commissioners or any one of them, or to the clerk?

Answer. Not that I am aware of, except that when we went to Ames & Barnes's store, (Colonel Sammis, Judge Stickney, and myself,) Mr. Stickney introduced me to one of the firm, and asked me if I did not want a little pocket cap to put papers in, and I inquired the price, and I think the merchant said, "No matter about the price," and gave me one, and I believe another small one, not both worth over 75 cents, I should think.

Question. What else do you know about the stationery delivered at Fernandina?

Answer. When we arrived at Fernandina there was a large quantity of stationery, mattresses, bedsteads, pillows, &c., taken to the house of the commission, including a large number of inkstands, (should think 25 dozen,) perhaps two dozen arm-rests for ledgers, considerable paper, two boxes of Noyes's ink-powders, some boxes of mucilage, (not such as appear on the bills of the commission,) and other things. There was no bill came with them. The clerk made the inquiry whether we were going to take that stationery, and said he understood the bill amounted to some 2,100 dollars. Colonel Sammis and I agreed that we would have nothing to do with the payment or purchase of that bill. Afterwards Latta claimed that the property was his; that he had paid for it, and was assured that he should have his money from the commissioners in sixty days after we arrived. The paper was very poor, most of it unruled, not such as we could use, and we refused to take it, (Colonel Sammis and I.) Mr. Stickney was not there. It had most of it been taken to the store; what was left, ink-powder, mucilage, &c., the bill was made to us, charged by Robinson, Morrill & Co., amounting to over \$100. I told Mr. Driggs to mark off all that we did not want and take it back to the store. He did so; struck off the ink-powder, and most of the mucilage, and carried it back to the store, and got a bill of what we retained, which amounted to about \$18, to the best of my recollection. This is all the stationery we took out of that lot. Subsequently I went and looked over the paper at the store to see if there was any that we required, and took, I think, one ream of foolscap, ruled, one of letter, and one of note, not more than that, and the whole of it was the poorest paper I ever used. Among the stationery that I saw at the store I recognized the following items that are on Ames & Barnes's bill: the desk portfolios, collapse cups for drinking, and the ink-powder.

Question. Did Mr. Latta have an appointment or the promise of an appointment from the commissioners, as assistant commissioner?

Answer. He did not. Last fall he showed me a written appointment of assistant commissioner (I think it was assistant commissioner) for Florida, signed "L. D. Stickney, chairman of the board of direct tax commissioners for Florida." The signature was in Mr. Stickney's handwriting. I think it was dated in January, 1863, and stated that his pay was to commence as soon as he reported for duty. I am not certain whether the appointment stated that he was to receive \$5 a day or whether Latta told me so. It was one or the other.

Question. Had the board of commissioners ever been consulted in regard to making such an appointment?

Answer. They never had. I never knew anything about it till I was informed by Mr. Latta himself.

Question. Did Mr. Stickney ever say anything to you about it?

Answer. No.

Question. Did Mr. Stickney prepare written notices that an assessment had been made, and request you to sign them before any assessment had been made; and did you sign them?

Answer. He prepared such notices and requested me to sign them, and I refused to sign them.

Question. How did he treat your refusal to sign?

Answer. He seemed to be offended. I had a lengthy argument with him in regard to the impropriety of giving such notices, and he said no more on the subject of assessments, but left on the next boat.

Question. Who made the assessments, and when?

Answer. Immediately after Colonel Sammis and myself and the clerk went out, engaged Mr. G. W. Arnott, an old resident of Fernandina, as assistant, and made the assessment of the property at Fernandina. I think we got it completed in three days. That was in January, 1863. Mr. Stickney was there when we had completed the assessment.

Question. Was Mr. Stickney there when the notices of assessments were prepared; and did he sign the notices?

Answer. He was there and did sign them. They were prepared in great haste, just as the boat was going. He was on board the boat, and the clerk and I went on board the boat, and he had just time to sign them, and did sign all those papers. The notices stated that we had completed the assessments, &c., and the taxes might be paid in sixty days. One of the original notices is hereto annexed, marked Exhibit F.

Question. Did Mr. Stickney give authority to any one to sign his name to any other notices that should be necessary?

Answer. I received the impression at the time that he authorized the clerk, or said that his name could be affixed to any such notices that might be necessary.

Question. Where did Mr. Stickney say that he was going then?

Answer. To Beaufort.

Question. Did he return before the expiration of the sixty days?

Answer. He did, as I understand. I was not there. I understood he returned the 8th of March, on his way to Jacksonville, and stayed as long as the boat did.

Question. Where were you then?

Answer. In Washington, to procure some plats in the Land Office, by order of the board. I waited here a week or two for the plats, and was informed they could not have them under a month, and I returned; got back the last day of March, I think. This was the last of the sixty days. Mr. Stickney returned from Jacksonville at the same time.

Question. When did you advertise the lands at Fernandina for sale; and did Mr. Stickney join in the notice? State all the facts you know about the notice of sale.

Answer. On the first day of April, which was the time of the expiration of

the full sixty days required by the law, I found Mr. Stickney had embarked on the boat with his baggage to go north, without saying anything to me. I went on board and told him the time was up and we must proceed to advertise the property; that we had lost so much time that it would not do to delay our business any longer; expostulated with him against leaving, to be gone so long as it would take to go to Washington, as I understood he was going there, and said to him if he was going to be gone any length of time, I wished him to arrange so that we could go along with the business without him. He said he was only going to Beaufort, and would be back in a week, or to that effect. He wanted to arrange for transportation to go to Key West. That I knew would not delay the business, as it would take more than a week to prepare the advertisements for sale. I set the clerk at work preparing the advertisements. After it was finished we waited some time for Mr. Stickney's return. Mr. Latta was impatient to have the advertisements to put into his paper; said he had arranged with Mr. Stickney that he was to do the advertising, and it was the only means by which he could get his money back that he had advanced to Mr. Stickney. I wished him to wait till Mr. Stickney returned. I had ordered type in New York on my own responsibility, to be delivered at Hilton Head, and had pledged myself that it should be paid for out of the advertising. It had not arrived at Fernandina, and I told Latta that if he did the advertising he must take the type and pay for it, and he promised to do so, and sent the foreman of the printing office to Hilton Head to see if the type had come. I gave the foreman a line to Mr. Stickney desiring him to look up the type or assist him, as the advertisement could not be made without it. Mr. Latta got the copy of the list of lots without my authority, and sent it up by the foreman, to have him set the type up there. He went up; could not find the type that I had ordered; went to the office of the Free South and borrowed type there which I had purchased in New York at the same time for them, and he set up the notices there (as I understood) under the direction of Mr. Stickney.

Here the affidavit of Frederick H. Gilbert is produced, a copy of which is hereto annexed, marked Exhibit G, subscribed and sworn to by said Gilbert, before Charles Nettleton, notary public, at New York, October 6, 1863. The notices were inserted in the "Peninsula," with the names of all the commissioners appended. Colonel Sammis and I assented to the notice, and passed an order directing that the advertisement should be inserted. Mr. Stickney was not present when we passed the order; he did not return again till the 17th of August; I *think* it was the 17th. The day of sale fixed in the advertisement was the 15th day of June. The first insertion of the advertisement was the 13th day of May. The advertisement had five insertions before the day of sale; that is, it was published for four weeks consecutively, next before and up to the day of sale. Neither the board nor myself received any communication from Mr. Stickney on the subject of the sale before the day of sale. About the time of the second issue of the notice Mr. Sammis showed me a private letter from Mr. Stickney, stating that important changes in the tax law would require the postponement of the sale till he returned. We had read the amendment to which we supposed he referred, and had made the notice in accordance with it. The amendment was in February, 1863. It had been delayed two weeks waiting for his return from Beaufort, and we supposed he would be back and did not feel justified in incurring the additional expense of a postponement.

Question. Had Mr. Stickney received a copy of the amendment to the law before he went away?

Answer. I only know that Mr. Driggs so informed me when (I suppose) the package came.

Question. Was the amendment filed in the office, or had he communicated it to you before he went away?

Answer. Neither.

Question. Was Mr. Stickney chairman of the board?

Answer. He was never elected chairman of the board.

Question. Had he acted as chairman?

Answer. He had signed his name as chairman of the board. From the time we started from here he assumed to control the entire business of the board, and to direct it without consultation with his associates at all.

Question. Were communications sent from the department to him communicated to the board?

Answer. None were ever communicated to the board while he was with us, if he received any. I do not know as he received any.

Question. During his absence from 1st April to 17th August did Mr. Stickney make any communications to the board?

Answer. Not any to the board, and none to us individually but the letter above referred to Mr. Sammis and a letter to me, dated June 30, 1863, which is herewith presented. A copy of his letter to witness is hereto annexed, marked Exhibit H.

Question. How were the sales conducted?

Answer. On the 15th, the first day of sale, at 11 o'clock, I had Mr. Davis open the sale in the usual form. No other commissioner was there but myself. Sammis and the clerk had gone to St. Augustine to do some business there in connexion with the commission, and were to have been back, but had not come. Stickney had not returned from the north. I gave notice to all that inquired that I would only sell the portion of property above 11th street, all of which had been designated by Generals Hunter and Saxton as desirable for colored freedmen, and all unimproved except one dwelling, the Finnegan house. Mr. Davis acted as auctioneer, and cried every lot separately. I bid off all but the Finnegan house and property, for the government, at the tax penalty and cost. When it came to those lots I bid \$100, in addition to the tax penalty and cost for the house and lot it stood on, and five dollars apiece for the vacant lots, above the tax penalty and costs, for Miss Chloe Merrick, superintendent of colored schools, in pursuance of an understanding between Mr. Robinson, Miss Merrick, and General Saxton, for the purpose of a colored orphan asylum.

Question. Did you declare, when you bid, whom you were bidding for?

Answer. I did; and wrote the name down at the time. I acted as clerk till Mr. Driggs returned, then I handed the paper to him. Mr. Robinson was to have bid for Miss Merrick, and I had a letter from him wishing me to purchase the property for Miss Merrick, or see to it, if it was sold before he came back. There was no other property bid off that day; the sale was adjourned till 10 o'clock the next day, and notice posted on the side of the door of the office.

Question. What was sold the next day?

Answer. The next day we sold Old Town—the property in Old Town.

Question. Who bid it off, or the principal part?

Answer. I think the larger part was bid off for the government. Messrs. Driggs and Sammis were present, and I cried the property that day.

Question. Did you bid off any property that day except what you bid off for the government?

Answer. Yes; I bid off a block for myself, and had it entered in my own name, at a nominal sum over the tax penalty and costs.

Question. Were there any buildings or improvements upon it?

Answer. No; it was assessed as vacant property. I do not know that I ever saw it.

Question. Did Mr. Sammis bid off any?

Answer. Yes; the same amount that I bid off, lying behind it.

Question. Did you bid it off openly, for yourself? And did Sammis bid his off openly?

Answer. I did; and so did Mr. Sammis. That is all we sold that day, and we, neither of us, bid any more for ourselves.

Question. How many days did the sales continue?

Answer. They commenced Monday and continued through the week.

Question. Did you act as crier during the rest of the sales?

Answer. I did.

Question. Did you sell out all the town of Fernandina?

Answer. We sold all but a few lots that were imperfectly described in the advertisement.

Question. Did you bid off any more property for yourself during the sales?

Answer. I did. One block of marsh, that was partly flooded at high tides, and for which there were no bidders. I added a nominal sum to the tax penalty and costs, and told the clerk to put it down to me.

Question. What was the actual value of that block? and were there any buildings on it?

Answer. There were no buildings. It was marsh, as above stated, and worth little or nothing, except to get muck from to put on other lands. Nobody else was disposed to bid anything upon it.

Question. Did you bid off any property for your children?

Answer. I bid off a house and lot for each of my sons, Edward H. and Henry A. Reed. Edward was of age, and in the room.

Question. What did you bid off Edward's lot for?

Answer. One hundred dollars. The highest sum bid by any other was eighty dollars, in addition to tax penalty and costs. I bid off Henry's lot for four hundred and five dollars, in addition to tax penalty and costs, which was two hundred dollars higher than any other piece of property of that value sold for. This is all I bid off for my family.

Question. Did you bid off any for anybody else?

Answer. No, sir.

Question. Did Colonel Sammis bid any more for himself?

Answer. I think he did; one water lot.

Question. Previous to these sales, had the commissioners had any consultation or talk as to the question whether they had a right to bid off property for themselves; and if so, what conclusion did they come to?

Answer. We had several conversations about it, and came to the conclusion that there was no obstacle to our bidding. Mr. Stickney was the first who broached the subject, and he claimed to have legal knowledge and information on the subject.

Question. Did Mr. Stickney claim that you had a right to bid for yourselves?

Answer. He did; he always held that. When he came to me to get me to accept the office that was one of the arguments he used, and avowed his purpose to purchase property at the sale.

Question. Did you suppose you had a right to bid for yourself?

Answer. I did, sir.

Question. When you bid for yourself did you do it openly?

Answer. I did, sir.

Question. Were the sales conducted fairly? And did you hold on, when you acted as auctioneer, and give every one a chance to bid?

Answer. They were conducted fairly in every instance, and I did hold on and gave every one a chance to bid; I got the most that I could.

Question. Who bid off the house and lot in Miss Merrick's name for the teachers?

Answer. Mr. C. L. Robinson.

Question. Who acted as agent and bid off the lots for the colored freedmen?

Answer. Mr. Robinson, at my request. Mr. Helper sent the negroes to me

to inquire about the property, and if they could purchase at the sale. I told them he was the superintendent of the contrabands, and it was his business to attend to that himself; and I went to his house to see him and to get him to do so. He said he had not time to attend to it. I then went to each of the negroes that had selected property that they wished to purchase; ascertained the description and location of the property; how much money each person had that he was willing to pay for the property; made a memorandum of it, and gave it to Mr. Robinson, and asked him to represent them at the sale; and I assured each colored man and woman that they should have the same protection at the sales that white men had.

Question. Did you bid off property for the negroes, or anybody else, that was entered to you by the clerk, and that was afterwards entered to Mr. Robinson at your request?

Answer. No, sir; I did not. After the sale I purchased some lots of Mr. Robinson that he had bid off for himself. He agreed to let me have them at the price they were bid off at, and he gave me an order to the clerk to make the certificate of those lots to me. When Mr. Stickney came down he informed us that we had no right to bid for ourselves, and I cancelled my certificates, and I directed the clerk to give to Mr. Robinson certificates for the lots he had bid off.

Adjourned to Thursday, the 16th, at 9 o'clock a m.

THURSDAY, *June 16.*—9 o'clock a m.

Met pursuant to adjournment.

Harrison Reed, in continuation of his testimony :

Question. Were you acquainted with William A. Davis and Herbert L. Stoddard, or either of them, and which?

Answer. I was never acquainted with either of them till we went south, in December, 1862. I think I had seen Mr. Stoddard here.

Question. Did they go south to Florida with you?

Answer. They went to Florida with us.

Question. Did you at that time know for what purpose they went?

Answer. I did not.

Question. What were their ages at that time, and where had they previously resided, respectively?

Answer. I did not know. They were young appearing men, perhaps twenty-two or twenty-three. I understood that Stoddard lived in Michigan, and Davis in Washington. I subsequently met Davis's father and mother, and ascertained they did live in Washington.

Question. Were they, or either of them, employed by the direct tax commissioners of Florida as assessors, or in any other capacity?

Answer. They were not.

Question. Did either, or both of them, do any business or work for the commission? and if so, what? State particularly.

Answer. Davis was boarding in the same house with me, and on the first day of the sales at Fernandina I engaged him to act as crier, as I have above stated, and he did so act. When Mr. Dorr, the surveyor, was directed to make the survey at St. Augustine he employed Stoddard as an assistant, chairman, or something else. I think he was employed a week or ten days in making the surveys there, but it is possible he may not have been so long.

Question. Were they paid for those services? and if so, how?

Answer. I do not know whether they were paid or not. I never saw any bills brought in. When the clerk brought in the bills, chargeable to the property at St. Augustine, he said he paid two dollars a day for Stoddard's board at St. Augustine; I don't know how the bills were settled. Up to the 20th of August, 1863, when the business was wrested from my hands, the employment of

all persons who had been employed by the commissioners had been made a matter of record. I did not pay anything to Davis for his services as auctioneer. He boarded at our house, and went away without paying his board, but, I think, he gave an order to Colonel Sammis upon Mr. Stickney for payment of his board. Three bills for the salaries of William A. Davis and Herbert L. Stoddard, as assessors to the direct tax commissioners for the State of Florida, amounting to \$880 less the direct tax, are here presented in evidence certified by L. D. Stickney, as chairman of the board of direct tax commissioners for the State of Florida. The bills and certificates and signatures are admitted by Mr. Stickney to be in his handwriting, and copies are hereto annexed marked, Exhibits I, K, and L, respectively.

Question. Were the services charged in those bills ever rendered by Davis or Stoddard, or either of them?

Answer. They were not.

Question. Were those bills ever laid before the board of direct tax commissioners for Florida?

Answer. Never.

Question. When was the first that you had any knowledge of those bills having been charged or presented?

Answer. When I first discovered them on the files of the Treasury Department, (I think in October, 1863,) in October, 1863—I think the 9th—at a meeting of the direct tax commissioners for the State of Florida, at Joy's house, in Washington, I offered the preamble and order, which is hereto annexed, marked Exhibit M, before the board of commissioners for their action.

Question. What action was taken upon it?

Answer. Mr. Stickney said that it was a matter that was none of our business; it was between him and the Treasury Department; we had nothing to do with it, and refused to put it; and seeing that Colonel Sammis was disposed to accept his explanation, I did not press the motion.

Question. Was any further action had by the board of tax commissioners upon the subject then, or at any other time?

Answer. There was no further action taken then. At a subsequent meeting Mr. Stickney brought in a resolution to the effect that the board should approve his contract with Stoddard and Davis, without setting forth what the contract was. He and Colonel Sammis voted for it, and I voted against it.

Question. What was the action of Mr. Stickney and the board of commissioners in relation to the sales at Fernandina, after Mr. Stickney returned to Fernandina, August 15, 1863?

Answer. Mr. Stickney said that our action was all invalid for the want of his presence. He did not come near the office for one or two days. On the day that the sale of the lots that had been re-advertised was to take place, I went formally and notified him and Colonel Sammis to come to the sale. They came to the office and went immediately into conversation in reference to the time that the property should be resold that had been already sold. I stated that I would not join in a resale of that property, and would not do it without an express order from the Secretary of the Treasury. Notwithstanding my protest against a resale Mr. Stickney and Sammis directed the clerk to make out the notices for a sale, and nothing was said in regard to the sales that were to be had on that day.

Adjourned till to-morrow at 9 o'clock a. m.

FRIDAY, *June 17*, 1864—9 o'clock a. m.

Met pursuant to adjournment.

Continuation of Harrison Reed's testimony:

I requested the clerk to make a record of the proceedings at this time, stating that I wished to enter my protest. He said there was no formal action that he

could make a record of; and shortly afterwards—the next boat—before anything further was done, Mr. Stickney and Mr. Sammis and the clerk went north, having locked the money safe containing the funds of the commission, and carried off the key. They did not consult me about going, and made no mention of it to me. I had no knowledge of it till they went. I gathered up what materials I had and followed them by the next boat, and found the clerk and Colonel Sammis in New York, and, with the aid of the clerk, finished my report of all the proceedings up to August 20, 1863, which was filed in the office of Internal Revenue on the 26th of September, 1863. I left the office in charge of my son.

Question. Do the records and proceedings of the commissioners show a full and fair statement of their proceedings? And if not, wherein are they incorrect, and by whose fault? State the facts and particulars.

Answer. Up to the time of the last meeting at Fernandina they do, with one exception. I found, on examination of the records, an interpolation in the proceedings of the first meeting of the board, of an order to pay money to Downing and Stoddard for services in Washington, which order I had never any knowledge of, and Colonel Sammis told me he never had any knowledge of it. I attended that meeting during the whole meeting, and no such order passed at such meeting while I was present.

Question. Was the subject of that order discussed at that meeting?

Answer. No, sir.

Question. How, and by whom, were the minutes of the meeting kept, and by whom recorded?

Answer. The minutes were kept on sheets of paper by Mr. Stickney, and handed by him to the clerk, who recorded them. I found the order on the minutes in Mr. Stickney's handwriting, and they were entered in the book and signed by Mr. Stickney. The subsequent records show the full and exact records of the proceedings down to the last meeting at Fernandina, when there was no record made, as before stated.

Question. After you arrived in Washington, did the board have a meeting here? And when, and where?

Answer. We had had a meeting on the 8th of October, I think, at the room of Mr. Sammis, at Joy's house.

Question. What was done at that meeting?

Answer. I offered a resolution in writing for the employment of Calvin L. Robinson as clerk *pro tem.*, the clerk being absent. Mr. Stickney acted as chairman and refused to put the motion. I insisted upon it, and it was finally put by him and carried without dissent.

Mr. Stickney made a memorandum of what occurred at that meeting, and we adjourned till the next day to get the opinion of the commissioner.

Question. Did you meet the next day?

Answer. We did. I am not sure but we had three meetings, and Robinson was appointed on the second meeting. When we got the opinion of the commissioner I thought it did not invalidate our action.

Question. Why did you think it did not invalidate your action?

Answer. Because it was not based upon a true statement of the case.

Question. Wherein was the statement of the case upon which it was based untrue?

Answer. Because it alleged that the action of myself and Sammis was without consulting Mr. Stickney, and contrary to his written instructions.

Question. Did Robinson act as clerk at this last meeting?

Answer. He did not; because Mr. Stickney objected, and he did not like to have a controversy with him.

Question. Did Robinson continue in the room?

Answer. He did not.

Question. Who did act as clerk, or who kept a memorandum of the proceedings?

Answer. We did not appoint any clerk, but the entry of the proceedings in the book was made by Mr. Stickney.

Question. Did those entries give a true statement of the proceedings?

Answer. They did not.

Question. Wherein?

Answer. The resolution in regard to the appointment of Mr. Robinson was not entered. And an order, of which a copy is herewith presented, marked Exhibit N, was presented and passed, by Colonel Sammis and myself voting for it, Mr. Stickney refusing to vote; and the order was not entered upon the records. The order disappeared; I have never been able to find it since.

At the same meeting I offered the resolution, a copy of which is hereto annexed marked Exhibit O, which was passed, John S. Sammis and Harrison Reed voting yes, and L. D. Stickney no. Mr. Stickney indorsed it in pencil as follows: "On motion, voted—John S. Sammis, Harrison Reed, yes; L. D. Stickney, no;" but never entered the order, and entered only a portion of the letters and papers referred to in this order, to wit: He entered the letter of Mr. Stickney and the opinion of Mr. Lewis in reply, leaving out all the rest. In the place of this order, Exhibit O, he entered substantially: "Ordered, (John S. Sammis and Harrison Reed voting yes, and L. D. Stickney, no,) that the following be spread upon the records." Then follow the two papers referred to, to wit: the letter of L. D. Stickney, and the opinion of Judge Lewis.

On this false record Mr. Stickney procured the opinion of C. P. Chamberlain, his law partner at Fernandina, and district attorney of northern Florida, and caused the same to be placed on the files of the department. This opinion contains several false statements. I asked him, Chamberlain, before giving his opinion, to call at my house and examine the papers that I had, showing the true state of the case. He declined to come, and wished me to send him the papers. I told him I did not consider it safe to trust them out of my hands.

Mr. C. L. Robinson afterwards came to me to get them. I asked him to bring Chamberlain with him to look at them, and he, Robinson, said that Chamberlain dare not come, for fear that Stickney would prevent his confirmation by the Senate as district attorney.

Question. Did Chamberlain call and see the papers you wished to show him before giving his opinion?

Answer. No sir, he did not.

Question. Was his opinion, which is on file, shown to you before it was sent to the department and put on file?

Answer. It was not. He gave a verbal opinion and argument at the church on Sunday, after meeting; and I asked, before he commenced, if he was going to put it in writing, and he said no.

Question. Has Mr. Stickney, since his appointment as commissioner, devoted his time principally to the business of the commission, or not?

Answer. He has not.

Question. What portion of his time has he been at Fernandina?

Answer. Up to the time of his return last December; it would not exceed thirty days altogether.

Question. Has he devoted his time to the business of the commission, or has he had other business while there?

Answer. He has seemed to have other business all the time, mostly in connexion with trade, selling goods.

Question. Has his other business occupied much of his time while there?

Answer. It has seemed to take the principal portion of it.

Question. What other business was he engaged in?

Answer. In merchandise, in connexion with Morrill & Robinson, Latta &

Green. He also announced at one time that he was agent of the Florida Railroad Company, and sent down a Mr. Massi, from Washington, as clerk of that company.

Question. Had he anything to do as agent of land-holders or creditors of the company?

Answer. He stated to me that he was agent of M. O. Roberts, of New York, who held bonds of over \$7,000 of the Florida Railroad Company. I don't know as he did anything as the agent of that company.

Question. What connexion had he with Green?

Answer. All I know is that Green came down with him in December, 1863, and there were five or six large trunks of goods marked "L. D. Stickney, United States tax commissioner, Fernandina, Florida," and I think the words "government property" was on the card of some, if not all of them.

These goods were taken to the store of Robinson, Morrill & Co. I saw J. K. Stickney taking them out in a room up stairs, and they were reported to have been paid for by Mr. Green. I don't know anything about it myself, nor anything about his paying Mr. Green for them.

Question. Had Mr. Stickney any connexion with the printing press—"The Peninsula?"

Answer. Immediately on his coming down in August, 1863, his brother, J. K. Stickney, and Mr. Morrill, his partner, took possession of the paper called "The Peninsula," established by James M. Latta. Mr. Latta was absent, and had left the paper editorially in charge of J. K. Stickney. At the time I speak of that Mr. Stickney went down in August, Mr. Morrill's name was put upon the paper as publisher, (I don't know but proprietor also;) I informed Mr. L. D. Stickney of an agreement that the commissioner had made with Mr. Latta, by which he had agreed to publish the paper a year, at the time of his receiving the first advertisement of the board, and also that if there was any further advertisements of that property, it must be made without further charge, as that was my arrangement with Latta. He said that any arrangement of that kind would be carried out, and he would speak with Mr. Morrill and have him come up and see me. I told him at the same time that I had retained security in my hands for the security of Mr. Latta's contract. Up to this time Mr. Stickney and Mr. Latta appeared to be associates and friends, and acting together, and I know without Mr. Stickney's concurrence and direction the press would not have been taken possession of as it was.

Question. Do you know of any other fact showing his connexion with the press?

Answer. He left there immediately after that. I know no other fact except that Morrill was his partner in business, and acted under his advice and control in everything.

Question. When Latta established the paper, or before the notices of sale were published, who fixed the prices of advertising in the paper?

Answer. Previously, before the paper was started, Mr. Stickney said "We shall charge \$2 50 a line for advertising in Florida." That statement was made at Beaufort to me; several were present, but I don't remember who. I told Mr. Latta that I would not allow any such prices, but I was willing to allow a liberal price for the first advertisement, as much as the government would be willing to tolerate, if I could be assured that the paper would be a permanent newspaper. He said it should be permanent for one year; and, after further consultation, we agreed upon 66½ cents for each description. He said he thought he ought to have a larger price, because he did not see any other means of getting his money back that he had put in.

Question. How much did you pay Mr. Latta for printing the notices of sale?

Answer. Twenty-two hundred dollars. There was a little over 3,300 descriptions, but some were defective, and we allowed him \$2,200.

Question. Did you receive back or retain any part of that \$2,200 for any purpose?

Answer. I did not. I had borrowed money of Mr. Latta, and at the time the business was closed up I was owing him about \$1,400, for which he held my drafts on the United States treasury for \$976, and my note payable on demand for the balance, and he was to pay \$134 for type in New York that I was holden for. When he went away I agreed to make all necessary advances to continue the paper in his absence, and pay him the balance on his return. I did pay him the balance that I owed him on his return.

Question. What evidence have you that Helper made the charges against you at the instigation of Mr. Stickney?

Answer. Nothing but circumstances and hearsay. I have no evidence here, but think I could procure it at Fernandina.

Question. Was there any agreement or combination between you and C. L. Robinson and J. M. Latta, or any two of you, in regard to bidding off property at Fernandina?

Answer. There was not with them or either of them, or any one else.

Question. Did you, or Robinson or Latta, bid off property ostensibly for the negroes, and then sell it to them for an advance?

Answer. We did not, either of us. There was no instance where we did it.

Question. Did you charge the negroes fifty cents for each certificate of sale?

Answer. I directed the clerk to charge fifty cents for each certificate, in order to prevent the purchasers from demanding separate certificates for each lot. This was charged in all cases, I suppose, whether the purchaser was black or white; but I never received a cent of it, and never expected to.

Adjourned till to-morrow morning at 9 a. m.

SATURDAY MORNING—9 a. m.

Parties appeared pursuant to adjournment.

Cross-examination of Harrison Reed.

Question by Mr. Stickney. What time did we leave Washington city?

Answer. Second of November, 1862, as I recollect.

Question. Who were the commissioners that left?

Answer. You and I. I think we went by the same train, but you may have left in a subsequent train. You didn't go before.

Question. Was Colonel Sammis here during the time we were detained?

Answer. He was most of the time in New York or New Jersey, his residence, I don't know which.

Question. What detained you during that time?

Answer. From the 17th of October till the time I left, I was waiting Mr. Stickney's action. Before that my wife was sick, and died on the 13th of October. Our commissions were not received till the 15th of October.

Question. But were we not making preparations before that time?

Answer. We were, from about the first of September.

Question. On account of the sickness in your family, didn't I attend to the business here mainly up to the death of your wife?

Answer. We were in frequent consultations in reference to the business, and Mr. Stickney did take charge of it.

Question. After Mrs. Reed's death, didn't you have your own private affairs to arrange, taking the body of your wife west? And did not I still remain here and have charge of the business?

Answer. My personal business was all closed up before the 17th. I did not go west with the body of my wife, because I thought I would not have time. Sent her brother. There was no business to be done for the commission at that time here.

Question. Were all the copies from the census bureau obtained before that time?

Answer. Yes, sir; so you stated.

Question. What detained you in New York?

Answer. Waiting for you.

Question. Could you not go without me?

Answer. I had no pass. You had it in connexion with yours; and if I did go, nothing could be done till Mr. Stickney came.

Question. Why could nothing be done?

Answer. Because Mr. Stickney had the control of all the papers and everything pertaining to the business of the commission.

Question. Did you not propose to me that you and Colonel Sammis and the clerk could go down and start the business without me?

Answer. Not to my recollection. Would have been glad to have done so if we had had the requisite authority.

Question. Did I come back to Washington after we went to New York; and if so, was it with your approbation and Colonel Sammis's?

Answer. You did come back to Washington, after fixing upon the transport upon which we should go south. I have no recollection that Colonel Sammis and I said anything about it, but you did not return in time to take that transport.

Question. What was the business that brought me back to Washington?

Answer. I don't know.

Question. Were we not prevented going on the transport steamer by the clerk refusing to receive our goods?

Answer. Sammis and my baggage and goods were there in time, but Mr. Stickney's were not. He received our goods, and he refused to receive Mr. Stickney's because they were too late.

Question. After we went to New York and I had returned to Washington, didn't you ask me to get an order to ship your stores?

Answer. No, sir; that order Mr. Stickney claimed to have obtained before we left Washington.

Question. Do you not know that I came to Washington on business connected with the interests of Florida?

Answer. I did not know what business you came on.

Question. How soon in December were you ready to go to Florida?

Answer. I was ready and anxious to go at any time from and after the 3d day of November.

[Mr. Stickney here produces a letter of Harrison Reed, admitted to be in his handwriting and hereto annexed, marked Exhibit P.]

Question. What time do you say we arrived at Fernandina?

Answer. The 4th day of January, 1863.

Question. How long after our arrival before the board organized?

Answer. We organized immediately.

Question. Was any chairman elected?

Answer. No, sir, there was not. There was no mention of it made.

Question. Did not you and Colonel Sammis, in presence of Mr. Driggs and others in the office, at the time of the organization, propose that I should act as chairman?

Answer. I have no recollection that the subject was ever mentioned. If any such action was had, it is a matter of record.

Question. Was not such a proposition made by Colonel Sammis and assented to by you?

Answer. I have no recollection of any such thing.

Question. Did I not act as chairman by general consent when all the members of the board were present?

[Parties called away, and adjourned to Monday at 9 a. m., 20th]

Answer. There was no formal presiding at the meetings. What was done was done in an informal manner. When I returned from Washington in March I saw the proceedings of our last meeting signed by him as chairman.

Question. Did I not put questions as chairman to be voted on by the board, and were they not so voted on by you and Colonel Sammis?

Answer. I do not recollect that any motion was formally put at any meeting previous to our meeting here, in the city of Washington, in October. We talked together, and our conclusions were put in writing by Mr. Stickney in form to be put upon record.

Question. Have you not stated to Mr. Alsop, Judge Frasier, and William E. Morrill that I was chairman?

Answer. No, not without the qualification that he assumed to be chairman. I have stated that you signed appointments as chairman. Don't remember as I ever told them so, but may have done it; but I never discovered that till since the sale in June.

Question. Who kept or made the entry of the proceedings on the book—the record?

Answer. Mr. Driggs, up to the time of meeting in Washington in October, 1863.

Question. How were those minutes signed when we all acted together?

Answer. The first entry in the book was signed, as I have before stated, by Mr. Stickney as chairman. The next proceedings in relation to printing the notice he signed, and all the subsequent meetings, down to the meeting in Washington in October, were signed by Colonel Sammis and myself, attested by the clerk. Mr. Stickney was not present at those meetings. I do not include the meeting here in October.

Question. Then am I to understand that I only signed the proceedings of one meeting prior to the meeting in October?

Answer. That is my recollection.

Question. Was that proceeding signed by any person but myself?

Answer. I do not recollect as it was. I did not sign it, and I never saw Colonel Sammis's name to it.

Question. Do you know that I purchased any rifles, ammunition, &c., &c.?

Answer. Only from what you said. You told me you had purchased sixty-four rifles. I think that is the number.

Question. When were those goods taken to the store?

Answer. I do not recollect when they were taken. Mostly in my absence.

Question. Did I form a partnership with Mr. Morrill previous to the 31st day of January?

Answer. I do not know when the partnership commenced.

Question. About what time was the assessment of the lots at Fernandina made?

Answer. On the 31st day of January, I believe, or the day before.

Question. Did Davis and Stoddard assist in that assessment?

Answer. No, sir.

Question. Were they employed in any way about the assessment, either before, at the time, or after?

Answer. They were at the same house where we were, and Mr. Stickney set them to work one day in making some blank lists of lots. It was a work wholly unnecessary, and could have been performed by the clerk. They did nothing more to my knowledge.

Question. Were they not requested to do this work by Colonel Sammis?

Answer. I never heard him request them or approve of it.

Question. How long were they engaged on this work?

Answer. I don't know. The work that they did could have been done in one day.

Question. Were they not as much employed about the business of the commission as yourself or Colonel Sammis?

Answer. No, sir. The commission had nothing for them to do.

Question. At the meeting of the board in October, 1863, in Washington, when the matter of their compensation came up, did not Colonel Sammis state that they had done as much work as any of us, and they ought to be paid?

Answer. I never heard him make any such statement, but, on the contrary, he always held that we must keep aloof from any act committing the commission to the payment of them or any other of Mr. Stickney's personal employés.

Question. Was that matter brought up at that meeting of the board, whether those men should be paid, and did Colonel Sammis vote in favor of it?

Answer. I discovered that they had been paid, or the money had been drawn from the treasury, and offered the resolution repudiating it, as I have heretofore stated, and Mr. Stickney said it was a matter between him and the department; we had nothing to do with it; and the matter was not put that day. The next day Mr. Stickney brought in a resolution to approve his contract with Davis & Stoddard, without setting forth what the contract was, and Mr. Sammis voted for it, and I voted against it. I don't know as they ever were paid.

Question. At the time Colonel Sammis voted as above, did he not state that it was just and proper that they should be paid, as it was a matter in which I had no interest?

Answer. Not in my presence. I did not hear him make that statement. He said the money was not to come out of the commissioners, and said in the room that it was best to bury the hatchet.

Question. Did you tell Mrs. Davis that her son had been very useful to the commission?

Answer. I have no recollection of saying it, for I had no knowledge of his being employed for the commission; and if I stated it, I stated that that was false.

Question. Are you positive you did not tell her he had been employed by the commission?

Answer. I am.

Question. You state that you called on Davis to assist you on the day of the sale. Did you make any contract with him?

Answer. No. I asked him if he would serve as crier that day, and he said he would.

Question. Did he assist at any of the subsequent days of the sale?

Answer. He did not, to my knowledge.

Question. You speak of my being absent from Fernandina; was it not from your wish that I was absent, expressed?

Answer. The first time we went together to Beaufort to see if we could not get an expedition to go and seize the records at the court-house. On our way back with the expedition I spoke to you about the attempt to get the records, and you said there had been so much talk about it, it could not be made; and the expedition did not attempt it. The next time, when he was about starting, I told him if he was going to be gone any length of time, I wished he would let us know, so that we could go on with the business. He said he was only going to be gone a week; was going to procure a transport for our use. I said we needed one, and I was very glad of it. I assented in that form and in no other. I have no recollection of being consulted on any other occasion, or giving any assent.

Question. Did you make the contract with Mr. Latta for advertising the lots at Fernandina yourself?

Answer. I did, sir, precisely in the manner and form as recorded on our books.

Question. Did you ever receive any notice from me not to advertise or sell before the sale took place?

Answer. No, sir.

Question. Was not Colonel Sammis opposed to having the sale come off till I arrived, and was he not overruled by you and Mr. Latta?

Answer. Colonel Sammis and myself were both anxious to have Mr. Stickney there, and expected him there, but in conversation with me always held that it was improper to postpone the sale for personal reasons. Latta expressed his opinion that we ought not to postpone the sale; Sammis never opposed the sale.

Question. Did you not say you were glad I had not come? that I would find out that you would get along as well without me as with me?

Answer. I don't remember saying any such thing.

(Mr. Stickney offers in evidence a letter of Mr. Latta, being dated October 31, 1863, addressed to Commissioner of Internal Revenue.

Objected to by Mr. Reed as irrelevant here.

Decided it is irrelevant here.)

Question. Did Mr. Latta leave any money in your hands as security that the paper should be continued a year, as stated?

Answer. He did not leave any for that purpose.

Question. What security did you have?

Answer. I owed him \$575, subject to an account that existed between us. I had no other security.

Question. You say Mr. Latta held your note, payable on demand. Did you not first give him a draft on your brother in New York?

Answer. I did.

Question. When did you change the draft for the note?

Answer. Either on the way to Beaufort or at Beaufort. I don't remember which.

Question. Did you not tell Mr. Latta that you had no funds in your brother's hands and the draft would not be paid?

Answer. I have no recollection that I told him so.

Question. What reason did you give for changing the draft for the note?

Answer. I wished to have the means to use till he returned. I had agreed to make all necessary advances for his paper in his absence.

Question. Did you not state to Mr. Latta that you gave that draft to blind Sammis and Driggs?

Answer. No, sir.

Question. Was one of the reasons for making the change, that you wanted to hold security in your hands for the continuance of the paper?

Answer. It was.

Question. Why was not the paper continued by Latta?

Answer. Because you directed otherwise.

Question. How? in what manner did I direct?

Answer. I don't know only from circumstances. I did not hear you give any direction.

Question. What are the circumstances that you allude to?

Answer. Immediately on Mr. Stickney's return to Fernandina in August, his brother and his partner took possession of the establishment, as I have heretofore stated.

(Mr. Stickney proposes to introduce a letter from Mr. Latta to himself, bearing date November 2, 1863, which, by consent of parties, is received, and marked Exhibit 2.)

Question. Up to the sale of the lots in Fernandina in June, how much of the time were you absent?

Answer. I do not recollect now. I never absented myself on any occasion that it would interfere with the business of the commission.

Question. Were you absent from Fernandina as much time as you were present?

Answer. I may have been.

Question. Was this absence with the approbation of the Secretary of the Treasury?

Answer. He was never consulted to my knowledge; but I never absented myself to retard or interfere with the business one hour.

Question. At the first day of the sale, what portion of the town was sold?

Answer. All lying above 11th street, outside of 11th street, according to my recollection. The two other commissioners and clerk were absent, as I have stated.

Question. When did the clerk return?

Answer. The evening of the first day, I think.

Question. What part did he take in the subsequent sales?

Answer. He acted as clerk.

Question. Did he discharge his duties faithfully and properly?

Answer. I think he did.

Question. Did Colonel Sammis purchase the house occupied by Mrs. Dewees?

Answer. He did not, at the sale. It was bid off by Mr. Robinson, as he stated, for Mrs. Dewees.

Question. Did the certificate issue to Mr. Robinson or to Mr. Sammis?

Answer. I think to Mr. Sammis. He boarded with Mrs. Dewees and claimed to have made an arrangement with her.

Question. Did Colonel Sammis purchase other lots at the sale; if so, how many?

Answer. He did purchase other lots. I think there was one water lot and a block at Old Town, as heretofore stated.

Question. Were other lots bid off by Robinson and the certificates issued to Sammis?

Answer. I think there were.

Question. Has Colonel Sammis cancelled the certificates standing in his name?

Answer. He did those purchases made by him directly.

Question. At what time?

Answer. The first time we had a meeting after Mr. Stickney made an objection to the certificates.

Question. When was this done?

Answer. In New York, at the Stevens House, in September.

Question. Were the certificates for the Mrs. Dewees's house and the lots bid off by Robinson cancelled?

Answer. I do not recollect.

Question. How were they cancelled; was any money passed?

Answer. The word cancelled was written across the face of mine; I don't remember as I saw how he cancelled his. The money was in the safe at Fernandina.

Question. What disposition was made with the certificates after they were cancelled?

Answer. I do not recollect. The lots were returned as the property of the United States.

Question. Did anything appear upon the records of the cancellations?

Answer. The record showed the lots as belonging to the United States, as if they had been stuck upon the bid I made of the tax, penalty and costs.

Question. Did you have the minute-book with you in New York?

Answer. I did.

Question. Did you and Colonel Sammis hold meetings and enter the proceedings in the minute books in New York ?

Answer. We did, I think.

Question. You say I procured an opinion of the surety on a false statement; what were the points decided in that opinion ?

Answer. The opinion shows.

(Decided that the opinion must be produced to show its contents.)

Question. Wherein did I make a false statement to obtain the opinion ?

Answer. Because you stated to the commissioner that we had advertised and sold the property contrary to your written instructions, which was untrue. You had directed the printer to set up the advertisement. I cannot state further without referring to the letter.

Question. At whose instance was the meeting of the commissioners held in Washington ?

Answer. I think Judge Lewis advised it.

Question. At the first meeting in Washington, what was done ?

Answer. I think nothing but to adjourn.

Question. Was it not ordered that L. D. Stickney, chairman, act as secretary *pro tem* ?

Answer. It was not so ordered. Mr. Stickney said, in the absence of the clerk, I will act as clerk, and nothing was said in reply.

Question. How long did we adjourn ?

Answer. Till the next day, I think.

Question. Did we meet at the same place, and was anything done at that meeting ?

Answer. We met at the same place, and first adopted a resolution appointing Mr. Robinson clerk of the board *pro tem*. Mr. Robinson was present. I think a portion of the opinion of the commissioners [was received, and it not being full or signed in any way, or indorsed, I think we adjourned to get a more full copy, till the next Monday.

Question. Did I object to Mr. Robinson acting as clerk ?

Answer. You did not at the time of his election ; but when we came to meet again, Mr. Robinson would not come in, he said, because Mr. Stickney objected ; would not come in unless it was agreeable all round. I did not hear him directly object ; I inferred it from what Robinson said and from his manner. I told him Mr. Robinson's objection to coming in, and he made no reply. Robinson's room was the next room.

Question. Was that the last meeting held by us in Washington ?

Answer. I am not positive whether that was the last day or not.

Question. Had the opinion of the commissioners been received at that meeting ?

Answer. No further opinion was received.

Question. Did Mr. Lewis send an explanatory letter attached ?

Answer. There was a note from Judge Lewis.

(The letter of L. D. Stickney to Judge Lewis, dated September 7, 1863, is referred to, and a copy is hereto annexed, marked Exhibit R, in connexion to the charge of false statement made to commissioners by Mr. Stickney.)

Question. Did we not at that meeting order a resale of the property at Fernandina and fix a day of sale ?

Answer. We did, but I only consented to it upon the assurance that the Secretary of the Treasury should order it. Judge Lewis drew such an order and sent it to the Secretary, and he refused to sign it, as I learned subsequently.

Question. Did we sign the notices of the advertisement at the same time ?

Answer. I don't remember that we signed the notice, but I think we wrote to the clerk to give the notices, and all signed it.

Question. What other orders were passed at that meeting ?

Answer. The order appointing Robinson clerk, the order directing a review of certain papers referred to in schedule O, and the order directing the acknowl-

edgment of the opinion of the commissioners as stated in my direct examination. I don't remember any more except what have been mentioned in reply to cross-interrogatory.

Question. Did I not enter in the minute book at our last meeting, on 12th of October, a portion of the proceedings and orders, and then give the balance with the book into your hand for Mr. Driggs to enter the balance?

Answer. You entered your letter to the commissioners and the commissioners' reply, and the new order of sale, and I don't remember that you entered anything else, but did not give the book and balance of the orders into my hands for Driggs to enter them.

Question. Did you not take charge of the minute book and papers and take them back to Fernandina to Mr. Driggs yourself?

Answer. I did subsequently take the book back to Fernandina. It was left with Colonel Sammis, and he not having a trunk wished me to take it and put it in my trunk; I took such of the papers as were with the book. The order appointing Mr. Robinson clerk, and the order acknowledging the receipt of the opinion of the commissioners, were not then with the papers when I took possession. I handed the book and papers to Driggs, and told him that there were papers there that were ordered of record, but were not put on the record. At that meeting I complained that the papers were not all put on record that were ordered on record, and Mr. Stickney replied, they can be put on record hereafter.

Question. Was not this arrangement agreed to by all the commissioners, that the records should be completed by Mr. Driggs; and did not I write a statement to that effect for you to deliver to Mr. Driggs, and didn't you deliver it?

Answer. Mr. Stickney wrote on some piece of paper, which was with the other papers in the book, to the effect that certain papers should be put upon record; don't remember the contents of the note. It was in the book with the papers, and handed by me to Driggs. We had adjourned the meeting, and there was no special agreement about it.

Question. Did you understand that all the orders and papers were not recorded, and that Driggs was expected to record the balance?

Answer. I did so understand.

Question. Has Mr. Driggs recorded them, to your knowledge?

Answer. He has not, to my knowledge.

Question. How long had you the book and papers in your possession before you delivered them to Mr. Driggs?

Answer. I cannot tell; I think it was in December before the book and papers were delivered to him; the last of December; could not deliver it till then on account of his absence.

Question. When I addressed the people at Fernandina, I advised them to give up their certificates. Were you present, and was I invited to do so by Rev. Mr. Kennedy?

Answer. I was present, and Mr. Kennedy introduced Mr. Stickney, and told the people he would make some explanations in regard to the late sales.

Adjourned till 9 to-morrow morning at same place.

JUNE, 21.

Met pursuant to adjournment.

John A. Green, produced and sworn on behalf of Mr. Stickney, testifies as follows:

My residence is Lewisburg, Pennsylvania; am acquainted with Stickney, Reed, Sammis, Driggs, Alsop, &c.; my age is 44 and upwards.

Question. What is the business character of L. D. Stickney for punctuality and responsibility?

Answer. I believe it to be entirely reliable. I found it so. Have been with him all winter. Went with him to Florida, in December, 1863, and remained there till the last of March, and messed with him. That is his reputation among those who know him best there, who have been with him a good deal there, and elsewhere where I have heard him spoken of.

Question. Did you take goods with you to Florida when you went down with him in December, 1863, and under what circumstances?

Answer. Judge Stickney told me that Mr. Helper wanted him to take some goods down to him, and the judge wanted me to attend to it. He showed me a letter from Mr. Helper to him, dated September 1, 1863, and which is hereto annexed, marked Exhibit 1. I paid the money and took the goods as requested by Mr. Helper in that letter.

Question. Did you take any other goods; and if so, what? and state all about it.

Answer. I did take some other goods there—some clothing and some liquors for the mess. I suggested to the judge in regard to the liquor, and clothing also, I think. The judge told me that Mr. Morrill and other employes of the commission wanted clothing.

Question. Did you take any gloves, handkerchiefs, &c.?

Answer. Yes, and some spool-cotton; also some quinine and laudanum.

Question. Who paid for the goods, and on whose responsibility were they taken?

Answer. I paid for them, and took them on my own responsibility. Took all the risk myself.

Question. Had I any interest in them, directly or indirectly?

Answer. I did not so think at that time, nor do I now.

Question. Do you recollect my statement at the time that I was authorized by General Saxton to make provisions for the contrabands, or words to that effect?

Answer. I don't remember directly that you did tell me that, but I heard it; whether from you or not, or at what time, I cannot tell.

Question. What was done with the goods after they were taken to Florida?

Answer. They were placed in Robinson & Morrill's store, and none of them were offered for sale, to my knowledge, for a long time; I do not know what was done with them finally, except the liquors for the mess, and the clothing, that Morrill and Mr. Stickney and Massi got. I hold Morrill's obligation for the residue; I only got that a few days ago in New York; I thought I ought to have something to show for it. The liquors amounted to 180 or 200 dollars, I think, and were used in the mess; I contributed my share, and the others of the mess paid me for their share. The clothing taken by Morrill, J. R. Stickney and Massi, I got my pay for; I received about \$400.

Question. Did you do this business for a profit, or merely for accommodation?

Answer. I expected to make a little something out of it, but did it chiefly for accommodation; I did not expect to lay out of my money for six months.

Question. Did you ever call on Judge Stickney for pay for the goods, or did he ever promise to pay for them?

Answer. I never called on him, and he never promised to pay for them. At Hilton Head I remarked to Mr. Morrill, in presence of Mr. Stickney, that I would like him to pay for those goods, as the store might get on fire, and then I would lose them, and Mr. Stickney said nothing. This was in March last, when I was returning. I did not hold Mr. Stickney responsible for the goods.

Question. Did you give away a portion of the goods, and to whom?

Answer. There were some few given away; I don't remember what amount; some of them were lost on the way, at Hilton Head; over \$200 worth were lost; they were in the quartermaster's store.

Question. Did you hear any conversation between C. L. Robinson and myself

in regard to his surrendering his certificates of sale on the sale of lands at Fernandina? and if so, what was said, and what reason did he give for giving them up?

Answer. I did hear a conversation between Mr. Stickney and Mr. Robinson, but I don't remember what was said, or whether what was said was between them or between Robinson and me alone. I am inclined to think it was the latter. He said as soon as he discovered he had been deceived by Mr. Reed he made up his mind to give up his certificates. He said that was the reason he gave them up.

Question. Do you know C. L. Robinson personally?

Answer. I do.

Question. What is his reputation, then, for honesty and reliability?

Answer. With those with whom I was intimate, it was rather unfavorable.

Question. Was he regarded as a solvent man?

Answer. No, sir; he was not.

Question. Do you know James M. Latta?

Answer. I do.

Question. What is his reputation, then, for honesty and reliability?

Answer. I was unfavorably impressed in regard to him.

Question. From what people said about him?

Answer. Yes; that had something to do with it; and my impressions, from what I saw of him, were unfavorable.

Question. What is his general character for truth and veracity?

Answer. That's a question I don't know how to answer; I don't know that I am qualified to answer it.

Question. Have you been in the office of the tax commissioners at Fernandina, and did you notice the United States Statutes at Large there?

Answer. Yes, I did see them there.

Question. When?

Answer. Last February or March.

Cross-examined by Mr. Reed.

Question. How long have you been acquainted with Mr. Stickney?

Answer. I made his acquaintance about October, 1863, here in Washington. I went with him to Florida, returned with him, and have met him occasionally since in New York and Washington.

Question. Had you any acquaintance with Mr. Stickney previous to the time you name?

Answer. No, sir, I had not.

Question. How much of the time were you and Stickney together in Florida?

Answer. The judge was off a part of the time.

Question. When were you together?

Answer. At Fernandina and St. Augustine, and a day or two at Jacksonville; we met there, at Jacksonville, accidentally.

Question. Did you and Mr. Stickney mess together in Florida?

Answer. We did at Fernandina, and we stopped at the same place at Augustine, but not at Jacksonville.

Question. How many people did you make the acquaintance of at Fernandina?

Answer. I made the acquaintance of all the leading people at Fernandina; Mr. Reed's family, Colonel Gun's family, Mr. Helper's, Mr. Kinne, Mr. C. L. Robinson, Mr. Lincoln and his partner, Mr. Driggs, Captain Searls, Captain Jones and Mr. Chamberlain, and Captain Price, old Mr. Green and Mr. Phelan, and a Jew, and perhaps some others.

Question. Who constituted your mess, and who were your principal associates ?

Answer. Mr. Chamberlain, Mr. Alsop, Mr. Morrill, Mr. Marshall, Mr. Robinson, Mr. J. K. Stickney, and L. D. Stickney.

Question. What portion of the time did L. D. Stickney spend at Fernandina ?

Answer. I should think about three-fourths of his time.

Question. What day did you start back north ?

Answer. On or about the 20th of March I came north.

Question. How long have you been acquainted with Mr. Robinson ?

Answer. I was introduced to him on the Orago, the 6th or 7th of December, 1863. He went with us to Fernandina.

Question. What do you know of his personal responsibility ?

Answer. From what I have heard him say himself; he said he had lost all his property and that he was in debt, and that his creditors were disposed to be very lenient.

Question. Did he tell you how he lost his property ?

Answer. Yes; when he was driven out of Jacksonville, that his property was burned.

Question. Who have you heard say that he, Mr. Robinson, was not a man of integrity and reliability ?

Answer. Mr. Chamberlain for one; that that was his opinion; that he did not believe in his integrity. I think Mr. Alsop had an unfavorable opinion of him. We discuss men there. Mr. Marshall had an unfavorable opinion of his integrity. I have Mr. John R. Stickney, Mr. Morrill, also Mr. L. D. Stickney. These are all I now remember.

Question. How long have you been acquainted with James M. Latta ?

Answer. I made his acquaintance in Fernandina, but I cannot say when.

Question. From whom did you receive your impression in regard to the character of James M. Latta ?

Answer. Mr. Chamberlain spoke of some little transaction, and old Mr. Phelan spoke about his charging him \$25 for counsel.

Question. Had you any business transactions with Mr. Latta ?

Answer. No, sir, and never intend to have.

Question. What did the goods amount to that you took down with Mr. Stickney ?

Answer. A little over \$1,600, including the stores.

Question. Have you the invoices of those goods ?

Answer. I have not; I think they are in Florida. I think Mr. Morrill has them.

Question. Who paid the freight on these goods ?

Answer. I don't think there was any freight paid on them. They were taken on the government transports.

Question. Did you arrange with the quartermaster for the transportation ?

Answer. No, sir.

Question. Who did ?

Answer. I presume Judge Stickney arranged it. They might have gone as baggage; they were in three or four trunks.

Question. How were these goods marked ?

Answer. They were marked L. D. Stickney, Fernandina, Florida. I don't remember any other mark but that, sir.

Question. Were they marked government property ?

Answer. The liquors, the stores, might have had some such mark on them; I don't remember whether the other goods were or not.

Question. Where were these goods when you gave away those articles ?

Answer. On the counter in Robinson & Morrill's store.

Question. Were they not in the show-case?

Answer. I don't think they were then, but they may have been put in afterwards.

Question. Did you have any other business connexions with Mr. Stickney; and if so, what?

Answer. Yes; I lent him about \$250.

Question. Has he repaid it?

Answer. No; I don't want it.

Re-direct, by Mr. Stickney.

Question. How long has Alsop been a citizen of Florida?

Answer. I understood seventeen years.

Question. What were Mr. Marshall's means of knowing his character?

Answer. He said he advised with Mr. Robinson in regard to the purchase of property at Fernandina, and he did not believe in the man.

Question. Have you heard anything about Latta's taking books from the historical library at St. Augustine?

Answer. In New York, Mr. Morrill told me that Latta had taken books there that did not belong to him, from St. Augustine, and when he was told about it, he said he had an order from General Saxton for them.

Question. When you loaned me \$250 did I tell you that whenever you called on me for it you could have it?

Answer. Yes, sir.

Question by Mr. Reed. Was Mr. Marshall a citizen of Florida; and if not, how long was he there?

Answer. He was not a citizen of Florida; I found him there when I arrived, on the 17th December, and I think he left about a month before I did.

JOHN A. GREEN.

Submitted and sworn to before me this 22d day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Wm. C. Morrill, called by Mr. Stickney, being sworn, says:

Question. Are you a citizen of Florida?

Answer. I have been there two years or over, at Fernandina.

Question. What is your business?

Answer. Merchandising in goods.

Question. Do you know Harrison Reed, John S. Sammis, and myself?

Answer. I do.

Question. What time did they arrive in Fernandina the first time?

Answer. In December, 1862, or January, 1863; I think last of December.

Question. Do you know James M. Latta?

Answer. Yes, sir.

Question. Did he go to Florida at the same time?

Answer. He arrived there the same time.

Question. Did he bring a quantity of goods with him?

Answer. He did.

Question. Did he make any sale to me of those goods?

Answer. I took them into the store to sell on his account, in the first place.

Question. Who conducted the business of that store there?

Answer. I did.

Question. Did you have any associates or partners?

Answer. Not then.

Question. What description of goods did you receive of Mr. Latta?

Answer. Stationery and ladies' dry goods—principally hosiery, gloves, and ladies' wear; then there were bedsteads, mattresses, and some drugs, pillows and mosquito bars, rifles, pistols, and ammunition.

Question. Did Mr. Latta exhibit to you the invoices of these articles?

Answer. He did; and as we received them I called them off, and he checked them, and they agree in every particular, with, I believe, one exception—on the invoice there were 33 reams of Chatsworth's mills letter-paper, and we found but 31 reams.

Question. Did Mr. Latta claim to be the purchaser and owner of these goods in his own right?

Answer. He did, sir.

Question. What profit were you to pay him for those goods, if any?

Answer. Our bargain was, that I should take the goods into the store and dispose of them, and pay him a price that he named, and my compensation was to be what I got more than that price. That price was about 50 per cent. above the invoice price.

Question. On that arrangement did you sell the goods?

Answer. I commenced the sale under that arrangement.

Question. How long was it after Latta arrived there that that arrangement was made?

Answer. I think about two weeks.

Question. What was the final disposition of these goods?

Answer. I went on and sold them, to the best of my ability. I was selling them along till last March; then I boxed up the remainder, and notified him that they were subject to his order; and when I left, about 7th April last, they were in the store still.

Question. Did you receive any other goods than those on Latta's invoices at the time?

Answer. I did not.

Question. What disposition was made of the rifles?

Answer. Mr. Latta took them out of my possession, and sold a portion of them to the officers of the first South Carolina volunteers, receiving in pay for them due-bills, or notes of hand, to be paid when they received their pay from the government. He did not take the pistols out of my hands; I don't know that he disposed of any of them.

Question. Did Latta, from time to time, confer with you about these goods?

Answer. He did, and offered to sell them to me at one time. I complained to him of the enormous price he invoiced the goods to me at; his price was much above the market price. This relates to the stationery and other goods, and not to the rifles and pistols.

Question. At whose instigation did you take charge of the printing-press?

Answer. At my own and Mr. John K. Stickney's.

Question. Had L. D. Stickney anything to say about it?

Answer. No; it was done while you were in Washington, or north. You were not there.

Question. Who put you in possession of the press?

Answer. Colonel H. M. Plaisted, commandant of the post. I went on with the publication of the paper myself. I was the sole party interested in the first instance; afterwards I associated with me Mr. John K. Stickney, as editor.

Question. On what terms?

Answer. I am to pay him \$1,200 a year, and one-half of the profits, as editor of the "Peninsula."

Question. Has the paper, up to the present time, been conducted on that arrangement?

Answer. It has ; except that at first, and until last winter, I was only to pay him \$1 200, without regard to the profits.

Question. When was the firm of Robinson, Morrill & Co. formed ; I mean, when was the agreement drawn up ?

Answer. It was in July, 1863.

Question. Who were present when it was done ?

Answer. Mr. Robinson and myself. He drew the instrument, and it was witnessed by Frederick H. Gilbert and James M. Pettie.

Question. Who were the parties named in that agreement ?

Answer. Lyman D. Stickney, C. L. Robinson, and Wm. C. Morrill.

Question. When did it bear date ?

Answer. I think either the 30th of January or 30th of February, 1863.

Question. Where was I at that time ?

Answer. You were north when the agreement was drawn up.

Question. Did I take any part in the business or management of the concern ?

Answer. You never have.

Question. When we talked about it, did I state to you and Mr. Robinson that I didn't wish to take any part in the management of the business ?

Answer. You did.

Question. Were any goods purchased of General Saxton, and taken to the store ?

Answer. Yes, sir ; there were.

Question. To whom were they invoiced, to yourself or to the firm ?

Answer. They were invoiced to me, sir.

Question. Where were they purchased, and when ?

Answer. At Beaufort, at different times, from March till July, 1863, I think.

Question. Did any goods come into the store, purchased by any other person, from General Saxton ?

Answer. All the goods that came from General Saxton were invoiced to me ; I was the only person held responsible for them.

Question. Who were employed as clerks or assistants in the store ?

Answer. I never employed any paid clerks, except one colored man, until in April, 1863, when I hired James L. Strong, at \$40 per month.

Question. Do you know Herbert L. Stoddard and Wm. A. Davis ?

Answer. I do.

Question. Were they ever employed in the store ?

Answer. They assisted in the store, but never at a salary ; no compensation was paid him ; Wm. A. Davis also assisted some without compensation.

Question. Did you continue the "Peninsula" as the publisher ?

Answer. Yes, sir.

Question. Did you publish the list of delinquent lots forfeited for non-payment of tax in St. Augustine ?

Answer. I did.

Question. Was it published four weeks before the day of sale ?

Answer. Yes, sir.

Question. What do you know about a box of stationery being received at the store in December, 1863, and what was done with it ?

Answer. In the absence of Mr. Stickney, I think, at St. Augustine—and I was at Augustine, too—a box of stationery arrived at Fernandina, and was taken up to the store ; when I returned, about the 22d of December, I found it there on the shelves ; I understood from Massi that it belonged to the Florida tax commission ; that he found ink running out of the box, and they opened it ; some of the ink was spilt and spoiled some of the stationery, and they took it out and piled it on the shelves, and it remained there till the commissioner and clerk returned, when the clerk packed it up and took it to the office of the commis-

sioners, as I suppose. That is all I know of it; I did not know of any pen boxes being opened.

Question. Have you been in the office of the tax commissioners of Florida?

Answer. Yes, sir.

Question. Do you recollect seeing the United State Statutes at Large there?

Answer. Yes, sir.

Question. Where were you when the lots at Fernandina were first advertised?

Answer. I was north, in New York or Maine.

Question. What month did you return to Florida?

Answer. I started from New York on the 7th of June and arrived there on the night of the 14th, I think; either the 14th or 15th, I know.

Question. Did you carry any message from me to the tax commissioners about the advertisement and sale of the lots at Fernandina?

Answer. I did, sir; a verbal message.

Question. What was that message?

Answer. Tell Mr. Sammis and Reed that the advertisement must be held up; they must not advertise.

Question. Did you deliver the message to them, and which, or both of them?

Answer. I delivered the message to both of them.

Question. Did you know that the lots were advertised before you arrived there?

Answer. Not till I arrived at Hilton Head; I learned it then of Robinson.

Question. What reply was made by the commissioners when you delivered the message?

Answer. Not any particular reply; they seemed to be consulting about it.

Question. Was Latta there?

Answer. No, not when I delivered the message.

Question. Was Sammis inclined to wait?

Answer. He said the next day he was.

Question. Did the actual dissolution of partnership take place on the 15th March, 1864, date of writing?

Answer. It did.

Question. Did I withdraw at the same time?

Answer. You did verbally, but not in writing till the 22d of March; you had stated before that you wanted to get out of the concern.

Question. Did Mr. Green buy any goods there while you were in the store?

Answer. Yes, sir.

Question. Was Robinson there at the same time?

Answer. He was; am not positive that he was there when they came, but he was there soon after, and the only objection he made to taking them was that they were too high; I now remember he was there when they came, and he and I left the same night or early the next morning for St. Augustine.

Question. What did Robinson tell you induced him to give up his certificates of purchase at Fernandina?

Answer. From the fact that Mr. Reed had deceived him in reference to some agreement with Mr. Stickney previous to the advertisement. I asked him what induced him to hold on to them so long; he said that Mr. Reed had told him he had made an agreement with Stickney, or Stickney had consented to the sale of the property, and Mr. Reed had subsequently denied that he ever told him so, or that he had ever told him that he could prove it to be so; and he said, I asked Mr. Reed three times in a round-about way, so as to be sure that he denied it, and Mr. Robinson said, when he told me that I felt as though my bottom dropped out.

Question. Did he use the expression that Reed had told him an infamous lie?

Answer. He did; he repeatedly alluded to it at other times, and said he didn't

care what took place, if the fact could be proved that Mr. Stickney consented to the sale previous to his leaving for the north.

Question. What interest or benefit have I derived from that store?

Answer. You had some credit in the store. That is all the interest you have derived from it. The credit still stands against you.

Question. On what terms did you take my interest?

Answer. On the terms expressed in a letter from Mr. Stickney to me, being dated March 22, 1864, a copy of which is hereto annexed, marked Exhibit 2.

Question. Did I ever sell you any stationery belonging to the tax commissioners of Florida?

Answer. You never did. You never sold me any stationery at all. I sold to Harrison Reed, as commissioner, quite a large bill of stationery, which I understand he charges as having belonged to the commission before. I purchased it of James M. Latta.

Question. Did you ever purchase of me any ink-powder?

Answer. No, I never did.

Question. Who did you purchase ink-powder of?

Answer. James M. Latta. I purchased of nobody else.

Cross-examination by Mr. Reed.

Question. What time did you go to Florida?

Answer. I arrived there the 4th of March, 1862. I went there as a musician in the 9th Maine volunteers.

Question. When did you leave the service?

Answer. The 31st day of October, 1862.

Question. What position did you take then?

Answer. That of agent or clerk, to sell a stock of confiscated goods, under Colonel Rich.

Question. How long did you continue the clerk in charge of those confiscated goods?

Answer. Some three or four months; cannot tell the precise time without looking at the books, &c.

Question. Did you dispose of all the goods in that time?

Answer. No, sir.

Question. What was done with the remainder?

Answer. They were lumped up and sold.

Question. By whom were they sold, and to whom?

Answer. By order of General Saxton, to L. D. Stickney.

Question. What was the amount of the remaining stock at that time?

Answer. They amounted to \$575.

Question. Did that comprise all the goods in the store belonging to the confiscated stock at that time?

Answer. It did.

Question. How were the goods appraised, in the lump or by items?

Answer. Each kind of goods in the lump.

Question. Who was the appraiser?

Answer. Mr. C. L. Robinson was the principal appraiser, though Mr. Stickney and I examined them, and set our figures down what we thought they were worth.

Question. Was there any invoice made of the goods at the time of the transfer?

Answer. There was not, except that each kind was appraised as aforesaid.

Question. Was there any bill of sale?

Answer. There was, sir.

Question. In what form; in items or in gross?

Answer. In the manner it was appraised ; each kind being stated by itself.

Question. What time were these goods transferred to Mr. Stickney ?

Answer. My impression is that it was in March.

Question. By whom were these goods paid for ?

Answer. By Mr. Stickney.

Question. Did you continue in the charge of the goods after the transfer ?

Answer. Yes.

Question. By whose direction ?

Answer. Robinson, Morrill & Co. purchased them of Stickney, I think, the same day that Stickney purchased them.

Question. Were they transferred at the same price ?

Answer. Yes, sir.

Question. Who was employed in and about the store in the disposition of the goods but yourself ?

Answer. No one but Mr. Robinson.

Question. Were there any other goods there at the time ?

Answer. Yes, sir.

Question. To whom did they belong ?

Answer. A portion of them to me ; but the greater portion to J. M. Latta. There were no other goods.

Question. What was the object of General Saxton keeping the store open then after he took the stock of goods ?

Answer. To sell them.

Question. Was it not to accommodate the people—the black and white population ?

Answer. I don't know ; he didn't tell me.

Question. How long before other goods were brought down from Beaufort to add to this stock ?

Answer. My impression is it was the 26th of March ; might have been earlier ; can't tell without reference to my books.

Question. Were they selected and carried down by L. D. Stickney ?

Answer. No, sir ; I selected them myself—that is, I selected two bills myself. I understood Mr. Robinson selected another, and the bill he selected was charged to me.

Question. Were these goods put into the concern of Morrill, Robinson & Co. ?

Answer. Yes, sir.

Question. What was the amount of the goods received of General Saxton ?

Answer. Between \$10,000 and \$11,000.

Question. Were these goods purchased ?

Answer. They were consigned. I was to account for them in money or the goods. I was to pay more than government price.

Question. Were these goods paid for ?

Answer. All except what I returned, with the exception that a charge for blankets, which I claim I never received, remains unsettled. I sent back between \$7,000 and \$8,000 worth of them.

Question. Were these goods, after you had them in the store, seized by General Saxton ?

Answer. Yes, sir.

Question. What was the reason given for seizing them ?

Answer. Mr. Saxton intimated that it was on account of representations made by you. His quartermaster said it was because he was afraid he wouldn't get pay for them.

Question. Were there any bills of goods received directly from New York ?

Answer. There was a small amount ; one bill of drugs, castor oil, and hair oil of Mr. Hegeman, amounting to about \$120 ; a bill of stationery from Fitch, Ester & Co., which I bought and took down about a year ago ; and a subse-

quent bill of stationery from Fitch, Ester & Co. The last bill was \$163 62; the other about \$50 or \$60.

Question. Was there a quantity of quinine in any of the bills?

Answer. Yes, there was a quantity of quinine I purchased of J. M. Latta. There was a bill of drugs and medicines—eleven ounces of quinine.

Question. Were these goods all brought on government transports?

Answer. Yes, sir.

Question. Was any freight paid on them?

Answer. Not that I know of.

Question. Did Mr. Stickney exercise any control in the store in the disposition of the goods?

Answer. No, sir.

Question. What amount of goods was brought from New York and put in the store by Stickney and Latta?

Answer. Not any by Stickney; about \$2,200 by Latta, besides the rifles.

Question. Were there any wines or liquors in this stock?

Answer. Not any that I know of.

Question. Were these goods taken down at the time the tax commissioners first went down?

Answer. Yes.

Question. Were they taken directly to the store?

Answer. No.

Question. How were they marked?

Answer. I couldn't tell.

Question. Did Latta and Stickney arrive in the same boat?

Answer. Yes.

Question. Did they occupy the same room?

Answer. Yes, sir.

Question. Were their relations intimate?

Answer. I couldn't decide.

Question. Was there not an invoice of wines received at the store while you were there?

Answer. Yes, there were two; one by Mr. Green and a small one before.

Question. Who brought the first?

Answer. Mr. Stickney.

Question. Do you recollect the amount?

Answer. No.

Question. To whom was it addressed?

Answer. I don't know.

Question. How many cases of wine were there?

Answer. One case of Sauterne wine, two cases of sherry, and, I think, one case of whiskey.

Question. Was that all the wine or liquor you had on sale in the store?

Answer. That is all I had to sell. I didn't sell all that. I think there was some claret; I know there was. The above relates to wine and liquor bought of Stickney. I did buy thirty or forty cases of wine of Murdock there.

Question. Were all the rifles sold to the first South Carolina?

Answer. No; a part were sold to the third South Carolina.

Question. Was any sold for cotton or rosin?

Answer. I don't know.

Question. Did you see the invoices of the goods brought down by Latta?

Answer. I have them in Florida.

Question. Of whom was the stationery purchased?

Answer. Of Ames & Barnes.

Question. Was it good stationery?

Answer. Some good, some poor.

Question. What do you say of the prices on the invoice?

Answer. I don't know whether they were high or low.

Question. Was the stock of goods in this store removed to Jacksonville?

Answer. Portions of them were.

Question. What time was that?

Answer. Last of March or first of April.

Question. Any portion brought back from there?

Answer. Yes, sir.

Question. Who had charge of the goods at Jacksonville?

Answer. Mr. C. L. Robinson.

Question. Did he procure the transportation on board the transport?

Answer. I put them on board to go to Jacksonville. I was never at Jacksonville.

Question. Were they taken on government transports?

Answer. Yes, sir.

Question. Was any freight paid?

Answer. No, sir. I had permission to put them on from the quartermaster. The permit was given to me in my name—a verbal permit to me.

Question. Was anything brought back besides the goods?

Answer. Yes; some sugar, and rosin, and cotton; but the cotton did not belong to the firm.

Question. Did Wm. A. Davis and H. L. Stoddard serve as clerks in the store at Jacksonville or Fernandina?

Answer. They did at Fernandina, as I have mentioned before. Whether they did at Jacksonville or not I do not know.

Question. Who directed them to work in the store?

Answer. I did.

Question. Who paid them for such service?

Answer. They never demanded any pay.

Question. Had they an account in the store for goods had by them?

Answer. Yes.

Question. How much do the accounts amount to?

Answer. I think Mr. Stoddard's amounts to about sixty dollars. Don't remember how much Davis's amounts to. He has paid his up nearly; Stoddard has not paid his.

Question. Did anybody else but yourself have charge of either of these stores at any time?

Answer. Mr. Robinson did.

Question. Did you ever have any consultation or communication with Mr. Stickney about the management of the store or the business of the firm?

Answer. Not any in regard to the management of the store, or conducting the business in the store; but I had consultations with him in regard to the business of the firm, and, I think, some communications.

Question. Was there no existing agreement between you and Mr. Stickney and Mr. Robinson as to how the business should be conducted until July, 1863, when the contract was executed?

Answer. There was not, sir.

Question. Who furnished the capital for the concern?

Answer. I furnished all there was furnished.

Question. How much was that?

Answer. A few hundred dollars.

Adjourned till June 22, 1864, 10 a. m.

WEDNESDAY, June 22, 1864—10 a. m.

Met pursuant to adjournment.

Cross-examination by Mr. Reed.

William C. Morrill continued :

Question. How much capital did you furnish?

Answer. Not more than three hundred dollars.

Question. Was there any understanding or agreement between the firm of Robinson, Morrill, & Stickney and General Saxton, or either of them, that goods should be furnished to the colored freedmen at Fernandina at cost, in consideration of receiving goods from the government stock at Beaufort and keeping a store at Fernandina?

Answer. There was not any such understanding with me; on the contrary, I have a written agreement with General Saxton allowing me to sell at a reasonable profit, and nothing said about negroes. I was to furnish the superintendent of the negroes goods at cost prices on his order. I don't know of any understanding with any of the rest.

Question. Did you furnish goods to the contrabands on the order of the superintendent, at cost?

Answer. I cannot say. I furnished goods to the superintendent at cost on his order whenever he sent for them, if I had them, but don't know what he did with them.

Question. Was not the stock of goods which was kept by General Saxton kept for that purpose?

Answer. I could not tell.

Question. Did not Mr. Robinson pay General Saxton some \$2,000 on account of goods furnished by him?

Answer. I think he did.

Question. At what time did you take charge of the press and paper called "The Peninsula?"

Answer. I think in July, 1863, the first of July.

Question. Who had previously published "The Peninsula," and where was the office located?

Answer. J. M. Latta was the editor and proprietor. The office was located in the upper rooms of the store I occupied at Fernandina.

Question. Was Mr. Latta absent at the time?

Answer. He was.

Question. In whose charge did he leave the paper?

Answer. F. H. Gilbert was the printer. John K. Stickney seemed to have the supervising charge over it. I do not know as he made an arrangement with anybody.

Question. What representations were made to the post commandant to induce him to turn it over to you?

Answer. I told the post commandant that Latta had left; that the printers were refusing to work. He had left no adequate means for their pay, and that the paper was about to be stopped. That if he would give the press into my possession I would pay off the hands and keep it going.

Question. Had you in your hands at this time the stock of goods you have before mentioned of Mr. Latta?

Answer. I had, sir.

Question. How large was this paper?

Answer. About 15 by 11 $\frac{3}{4}$ inches, double; (copy annexed.)

Question. How much was the weekly expense of the printers?

Answer. I can't tell. Had three hands employed. Paid Gilbert fifty dollars a month. Hiram Marley was a detailed soldier. Don't remember what I paid

him. Don't remember the name of the other, or what I paid him. He was a detailed soldier.

Question. Did you pay them more than forty cents a day, each?

Answer. I don't know.

Question. Who started "The Peninsula," and purchased the necessary materials?

Answer. James M. Latta, I think. I was not there when it was started. Harrison Reed bought some type and carried it down.

Question. Was the type that Mr. Reed took down used in the paper previous to your taking it?

Answer. I think not, sir. It was after.

Question. Was the paper that was on hand when you took possession of the paper purchased by Latta?

Answer. There was a little over a ream of paper on hand, and I suppose it was purchased by Latta.

Question. Did you pay for it; and if so, when?

Answer. I did pay for it, some time last winter, I think in January.

Question. Did you have any authority from Mr. Latta to take possession of this material and paper?

Answer. No, sir.

Question. Did you receive any communication from Mr. Stickney, or intimation, directly or indirectly, in regard to your taking possession of the paper?

Answer. No, sir.

Question. Did you consult with anybody on the subject; and if so, whom?

Answer. Mr. John K. Stickney and I consulted together on the subject.

Question. Where was L. D. Stickney when you took possession?

Answer. I think he was north. I can't positively say.

Question. Had L. D. Stickney been there after Latta went away, shortly before you got the order?

Answer. I cannot say. I think he was not.

Question. Had J. K. Stickney received any communication from him shortly before you got the order?

Answer. I do not know, sir.

Question. What was John K. Stickney's business at this time?

Answer. All I know is he had supervision of the paper before I took possession of it.

Question. Did you at any time promise to make the proceeds a company concern of Robinson, Morrill & Co.?

Answer. No, sir.

Question. Was the money paid by Robinson to General Saxton advanced by him to the concern?

Answer. It was not. It was paid to offset money Mr. Robinson had taken.

Question. How much had Mr. Robinson taken?

Answer. At that time there was charged to him between fifteen and sixteen hundred dollars.

Question. Did the other members put in the same amount at that time?

Answer. No.

Question. How much money had you taken for the concern at that time?

Answer. I cannot tell how much, probably about five hundred dollars.

Question. Did not Mr. Stickney make the arrangement for the goods purchased at Beaufort, of General Saxton?

Answer. No, not as far as I know. I don't know whether anybody talked with him before about them or not.

Question. Did not Mr. Stickney say to you, last fall, that you need not consider him any longer a member of the firm? That he would act as attorney?

Answer. There was some talk of that. It was in October or November.

Question. Did he tell you, or you and Robinson, that he had made arrangements with Saxton and Captain Morse to get a lot of goods from New York?

Answer. I don't remember anything of the kind.

Question. After you took possession of "The Peninsula," did you advertise the property at Fernandina to be resold?

Answer. I did, sir; the sale did not take place; cannot tell why; cannot tell how many lots or tracts I advertised for sale; I think between three and four hundred at Fernandina. It was advertised four successive weeks. My charge for that advertising was fifty cents a line. It amounted to about two thousand dollars.

Question. Did you advertise the property at St. Augustine?

Answer. I did, sir. I think that the advertisement of the St. Augustine property commenced before the other closed.

Question. How many lots or tracts were advertised there?

Answer. I cannot tell anything about it.

Question. Was that property advertised for four successive weeks?

Answer. It was, sir.

Question. Was not the publication of the paper omitted one week during that time?

Answer. I cannot tell; I was not there.

Question. What was the amount charged for that advertisement?

Answer. I think about \$800

Question. Was the money paid you on that bill?

Answer. There was a portion of the money paid me on both bills, I have never settled with them. The account has never been closed.

Question. Did Mr. J. K. Stickney receive his share of the profits according to the arrangements you alluded to before?

Answer. He did, sir.

Question. How much were the profits of the advertising?

Answer. I cannot tell.

Question. What was the weekly circulation of the paper at the time?

Answer. I do not know; have no idea; never inquired, and do not know.

Question. At the time of the suspension of the paper, in Fernandina, one week, did you receive a notice from one of the commissioners in reference to that suspension?

Answer. I believe I did, sir.

Question. (Paper produced.) Is that a copy of the instrument?

Answer. I should say that was a copy. It seems to be the purport; I have not the notice with me. (Copy annexed, marked Exhibit 4.)

Question. How much did they pay you upon the two bills?

Answer. \$2,000.

Question. Did you own the press and materials on which the paper was printed?

Answer. I did not own the press nor all the type; the press and that portion of the type that Mr. Latta used I did not own; I supposed it belonged to the government.

Question. Was there any arrangement among the partners of the Company of Robinson, Morrill & Stickney by which they were to share in the profits of all business in which any of them engaged?

Answer. There was an agreement made that no one should enter into any outside business without the consent of the other partners; that is all the arrangement that was made; nothing was said about the profits.

Question. Did you purchase any property at the sale in Fernandina in June?

Answer. Not at public auction; I did on some, but it was not struck off to me, nor did I receive a certificate for it.

Question. Did you purchase any property at St. Augustine in December? And what amount?

Answer. I did to the amount of near \$2,000. It was purchased in my name.

Question. Did you bid off any property for others?

Answer. No; all I bid off was bid off in my name; I bid off some in my own name for others.

Question. For whom?

Declines to answer, but finally

Answers—I bid it off for John Hay.

Question. Did Mr. Hay take possession of the property you bid off for him?

Answer. Yes, sir, he has.

Question. Who took the personal supervision of the property at that time?

Answer. I did myself.

Question. Who directed you to purchase and take possession of the property?

Answer. Mr. Stickney, L. D. Afterwards Hay went to Florida and took possession of it himself.

Question. Are there any others that you bid off property for?

Answer. Yes, sir; for myself and for Mr. John K. Stickney; no others.

Question. Did Mr. Stickney select or assist in selecting the goods, bought of Mr. Fairchild, that were sent to Jacksonville?

Answer. He was present, but I did all the selecting. I cannot tell to whom the bills were made out; I paid them.

Question. Did not Mr. Stickney get permission to ship these goods, on the government transports, to Jacksonville?

Answer. No, sir.

Question. When you first took the newspaper, did you not write to Mr. Robinson, giving him to understand that the firm were to be benefited by the profits of the concern?

Answer. I cannot say whether I wrote to him or not. I did give him to understand that I would divide my profits with him, but that Mr. L. D. Stickney being a commissioner, it was not proper that he should have any interest in it whatever.

Question. Did you not give him a writing that you would place to the credit of the firm of Robinson, Morrill & Co. the proceeds of advertising for tax commission on certain conditions?

Answer. I wrote to Mr. Robinson that I would place to his credit on the books of Robinson, Morrill & Co., as it existed prior to a certain date, when the firm was to be changed, a portion of the profits received from the paper. There was no other agreement with reference to the paper.

Question. Was the agreement written in July the first written articles of copartnership?

Answer. It was; possibly it might have been written in June.

Question. Do you know where Mr. Stickney resided previous to your acquaintance with him in January, 1862?

Answer. No, sir.

Question. Have you ever loaned Mr. Stickney any money? and what amount?

Answer. Yes, sir, at different times; sometimes \$300 or \$400 at a time; most usually in small sums of \$10 or \$20. He owes me some borrowed money now; can't tell how much; perhaps \$300 or \$400; of credit on the books the amount never settled; I have never dunned him for the balance on the book.

Redirect by Mr. Stickney.

Question. What were the conditions upon which you were to credit on the books to Robinson a part of the profits of the printing?

Answer. On condition that he would place to my credit the profits on a list of old iron that he bought of Latta.

Question. Did you purchase type of Mr. Reed?

Answer. I did, sir.

Question. How did that type come to Fernandina?

Answer. I don't know—I think on a government transport. I am quite positive it was marked "Harrison Reed, tax commissioner." The bill was about \$140. I purchased some other goods of him, a small amount. Don't know how they were brought there.

Question. Do you know of Mr. Reed's having furniture carried down on government transports?

Answer. I understood him to say no.

Question. What did Mr. L. D. Stickney tell you when he first learned that you had taken possession of that newspaper?

Answer. He protested against my taking it in any way as a partner of the firm. That he, as a partner of mine, said he would have nothing to do with it, because he was a commissioner, and it would not be proper that he should be at all interested.

Question. How many publications did you make of the lots in Fernandina?

Answer. Two, and of the lots at Augustine one. The lots at Fernandina have been advertised twice since the sale.

Question. Were the sales at Augustine advertised four consecutive weeks?

Answer. I was not there, but I have the papers on file showing the advertisement for four or more successive weeks. I think it was advertised for six weeks or more before the sale. The \$1,500 or \$1,600 taken by Robinson from the store was from the proceeds of goods (mostly) purchased of General Saxton. He used the money principally in purchasing lots at the sale in Fernandina.

Question. Was the newspaper suspended when you took possession of it?

Answer. No, but I understood it was about to be, as I have stated before.

Question. Did you settle a balance between James M. Latta and myself?

Answer. I did. Mr. Latta purchased a due bill from Mr. Stickney of some \$230, and Mr. Robinson paid it. It was an order from Latta upon Stickney for that amount balance. When Stickney came down, he accepted it to the amount of \$160, and afterwards accepted the whole. I understood that to be a settlement in full.

Question. State the circumstances under which you sold the wine that you sold?

Answer. I only sold three or four bottles, and that was for medicine on prescription of surgeon. I am acquainted with James M. Latta.

Question. What is his character for truth and veracity?

Answer. It is very bad indeed, sir.

Question. How have you found him in your own intercourse with him?

Answer. Unreliable.

Question. Are you acquainted with C. L. Robinson?

Answer. I am.

Question. What is his general reputation for truth and veracity?

Answer. It is a good deal mixed.

Question. How have you found him in your business connexion with him?

Answer. He has used me as I think no honorable man would, and therefore I think him unreliable.

Cross-examination by Reed.

Question. Did you agree to credit Robinson, Morrill & Co. with a portion of the profits of the advertising, on condition that in return Stickney should get a permit to trade in East Florida?

Answer. No, sir.

Question. What type did you purchase of Reed?

Answer. I do not know the technical name.

Question. Did you pay for that, or did Robinson, Morrill & Co. pay for it?

Answer. Mr. Reed was owing the company a bill, and with his consent I offset it and charged the type to myself on the books of the firm.

Question. Did you have a bill of that type?

Answer. No.

Question. How did you ascertain the amount of it?

Answer. From a duplicate bill sent by the man he bought it of. It was credited according to that bill.

(Offers a portion of a letter of L. D. Stickney to Judge Lewis relating to the type. (See Exhibit 5.)

Question. What other goods did you buy of me?

Answer. Some gray over-jackets. Don't remember whether three or six. That's all.

Question. Was not the draft of Latta upon Stickney for a bill of borrowed money?

Answer. That's what I cannot tell.

Question. How long have you been acquainted with Mr. Latta?

Answer. Since January, 1863. I have lived with him at Fernandina through the spring of 1863. I left in April; gone a month; went back. He soon left for the north. He has been a portion of the time at Jacksonville.

Question. What is the general remark made against him?

Answer. That he's a shyster and a sharper; that he charges enormous fees; and that he's dishonest. I have heard C. L. Robinson, H. H. Helper, Wm. Phelan, John S. Sammis, John S. Driggs, both the Stickneys, Buffington, at St. Augustine, Mr. Alsop, and others, and Captain Merrill. I have had a personal difficulty with him with regard to property.

Question. How long have you been acquainted with C. L. Robinson?

Answer. Since January, 1863.

W. C. MORRILL.

Subscribed and sworn before me this 22d June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Philip Fraser, sworn in behalf of L. D. Stickney, says: I am acquainted with Reed, Sammis, and Stickney. I was in Florida (Fernandina and St. Augustine) last August; remained there about a week and came north again. Went from New Jersey for Key West in December; remained there two months; then went to Fernandina and Jacksonville, and remained in that vicinity two months. Am an old resident of Jacksonville; went there in 1841; my residence has been there since. Was driven out of that by the rebels in April, 1862. I am at present district judge of the northern district of Florida. I also know Mr. Alsop. He's an old resident of Florida.

Question. When you went to Florida, in August last, did you hear the matter of the sale of lots at Fernandina discussed?

Answer. I did.

(Mr. S. proposed to show that Reed told witness that Driggs conducted himself improperly. Overruled.)

Question. Have you been in the office of the tax commissioners?

Answer. I have.

Question. Did you see there the United States Statutes at Large and Curtis's Digest?

Answer. In the office at St. Augustine I saw the United States Digest, (Curtis's) new, marked U. S., about 1st March last. Don't know as I saw the Statutes at Large.

Question. What is L. D. Stickney's business character?

Answer. He has the character of being a very hard-working, energetic man; all the while being at something. Have heard a great deal in his favor, and a great deal against him; never heard much said about his punctuality. So far

as any transactions I have had with him, I have no fault to find. He's come up to his promises to me. I do not know that he was delinquent in payment of money.

Question. Do you know of his being delinquent in anything else?

Answer. I know of no charges against Mr. Stickney that I could substantiate in his business transactions, or anything else. I know nothing of my own knowledge against him any way.

Question. Do you know James M. Latta?

Answer. I am very slightly acquainted with Mr. Latta.

Question. Do you know him and his neighbors so that you know his general reputation for truth and veracity?

Answer. I do not.

Cross-examined by Reed.

Question. Do you know L. D. Stickney and his neighbors, or the people in the vicinity where he has resided, so that you know his general reputation for truth and veracity?

Answer. He has resided mainly in Washington since I knew him. Among his acquaintances here in Washington I have heard him well spoken of; but have not heard anything said about his truth and veracity except in a single instance.

Question. Are you acquainted with C. L. Robinson?

Answer. Yes; have known him six or seven years; lived in the same town with him. He lived next door to me a good deal of the time.

Question. What is his character for truth and veracity?

Answer. His character was good when he was living there at Jacksonville. General reputation good. His residence is there now.

PHILIP FRASER.

Subscribed and sworn before me this 22d day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Adjourned till 9 to-morrow morning.

THURSDAY MORNING, June 23, 1864.

Met pursuant to adjournment.

Philip Fraser, in behalf of Mr. Stickney, says he wishes to qualify the statement he made yesterday by saying that what he has heard said against Mr. Stickney was said by his personal enemies; and what he heard said in his favor was said, some of it, by some of the first men in the nation, viz: Secretary Chase, J. W. Forney.

Question by Mr. Reed. When did you first become acquainted with Mr. Stickney?

Answer. In May, 1862, in Washington city, and he has resided here most of the time since I first became acquainted with him.

Question. What is his general reputation for truth and veracity in Florida?

Answer. Have heard nothing against it. Never heard it mooted. Have heard other charges against him, but not that.

Question by commissioner. Who are the men you have heard speak against him?

Answer. Mr. Reed, Mr. Sammis, Mr. Robinson Rumington, the marshal. They all had personal grievances.

Question. Has Mr. Stickney ever been a citizen of Florida?

Answer. I don't know.

PHILIP FRASER.

Subscribed and sworn before me, this 23d June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Morris B. Brown, sworn on the part of Mr. Stickney.

Question. Are you acquainted with Reed, Sammis, and Stickney?

Answer. Only with L. D. Stickney.

Question. How long have you been acquainted with L. D. Stickney?

Answer. My first acquaintance was twenty-one years ago, (1843.)

Question. How much have you been acquainted with him since?

Answer. Our acquaintance commenced in New Harmony, Indiana. Both lived there till 1847, when I moved to Carmi, Ill., sixteen miles off. We continued to live there until 1849 or 1850. Have not lived in the neighborhood of him since. Did not meet him again till 1861.

Question. What was his general reputation there, when you knew him, for punctuality and responsibility, and what was his general character?

Answer. His reputation socially and as a business man was first-rate.

Question. What was his business there?

Answer. That of a lawyer. He was in practice there; also practiced in Illinois, where I lived.

Question. What is your business now, and where do you reside?

Answer. I am chief clerk in the Census office, and have been about fourteen months. Came here in March, 1861, and have been here ever since in one of the departments. Have been acquainted with Mr. Stickney ever since he came to Washington. Have seen him here backward and forward, and have boarded with him part of the time.

Question. What is his reputation here?

Answer. I have not seen or heard anything to change what his standing was twenty years ago.

Question. Are you acquainted with James M. Latta?

Answer. I am. Our acquaintance commenced in 1861, in the Interior Department. He was a clerk in the Land Office, I think, at \$1,400 per annum. We occupied the same room for a time. He continued here till he went south with Stickney.

Question. What is his general reputation for truth and veracity?

Answer. That is a hard question for me to answer. His reputation as a clerk is good.

M. B. BROWN.

Subscribed and sworn before me, this 23d June, 1864.

AUSTIN SMITH,
Special Agent Treasury Department.

John W. Price, being sworn on behalf of Mr. Reed, says:

Question. Where do you reside? What is your business and age?

Answer. I live in Jacksonville, Florida. Have lived there since January, 1850. Am thirty-eight years old. Was a practicing attorney there. Left April 12, 1862, and have been away, while the place was occupied by the rebel troops, at Augustine, Beaufort, South Carolina, and Ohio and New York.

Ex. Doc. 18—5

Went back there with the Union troops in February 9, 1864, and have resided there ever since.

Question. Are you acquainted with C. L. Robinson; and how long have you been acquainted with him?

Answer. Yes, I am acquainted with him. Have known him since the winter of 1857. He has resided in Jacksonville since that time, except while it was in possession of rebel troops. We left the same day. He returned soon after I did.

Question. What was his business then?

Answer. He was a wholesale and retail jobbing merchant, groceries and dry goods.

Question. Did you know his business character, and his moral and social character, and his character for truth and veracity, by general reputation?

Answer. I did.

Question. What was it?

Answer. Very good in all those respects, as a business man and morally, and for truth and veracity.

Question. Did you deal with him and have personal intercourse with him?

Answer. Didn't deal with him much. Bought things of him when I wanted them. Had personal intercourse with him. Attended meetings with him, political and religious.

JOHN W. PRICE.

Subscribed and sworn before me this 23d day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

John A. Green, recalled by Stickney.

The money I loaned to Mr. Stickney had no connexion with the goods. I hold his due-bill for it, and expect he will pay whenever I present it; I have never presented it.

In answer to Reed:

I never presented a bill to the quartermaster for the goods taken at Hilton Head. I requested Judge Stickney to do it. I do not know whether he did or not.

I never got my pay for them; my note against Mr. Morrill embraces the lost goods on part of Stickney. When I requested Mr. Stickney to collect pay for the goods he said he had made an effort to get pay. That was before I settled with Morrill.

JOHN A. GREEN.

Subscribed and sworn before me, this 23d day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Lewis Johnson, sworn on part of Stickney, says:

Questions by Stickney:

Question. What is your residence?

Answer. Washington, D. C. Have resided here since autumn of 1818, and previous to that six or seven years at Georgetown.

Question. Are you acquainted with L. D. Stickney?

Answer. I am.

Question. What is the extent of your acquaintance with Mr. Stickney?

Answer. I first knew him in the autumn of 1862 here in Washington; he was then residing here, I think on C street near Third; he was about leaving Washington to go to Florida; had been appointed one of the commissioners for Florida; left pretty soon after I was introduced to him; he was not in any business here that I am aware of; he has not been in business here since. Has resided here a good part of the summer and fall last year, and most of the time to the present time. I understood his business was connected with the commission of Florida; have had some pecuniary transactions together; I don't think my acquaintance with him is so general that I can speak of his general reputation, but in his dealings with me he has been punctual, and from that and what I have heard I would not hesitate to trust him.

L. JOHNSON.

Subscribed and sworn before me, this 23d day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

C. L. Robinson, recalled by Reed.

Question. Did Mr. Stickney exercise any authority in the business of Robinson, Morrill & Co?

Answer. He did not, generally; occasionally he transacted business for the firm away at Beaufort; he did some occasionally; took part in the business, but generally not. He assisted myself and Morrill in selecting quite a lot of the goods that went to Jacksonville, and took a more active part in the business there than he had at Fernandina. I had the management of the business at Fernandina. It was so understood.

Question. Did he engage any of the clerks that were in the store?

Answer. He wrote me from Beaufort to give Davis employment. I have the letter here; produced and marked Exhibit 6. That is all that I recollect of his asking me to employ. We employed Mr. Stoddard a month or two.

Question. When were they employed?

Answer. Latter part of February, March and April, perhaps.

Question. How much money did you advance for the concern?

Answer. I paid bills at Beaufort to General Saxton to the amount of \$2,000. I owed the concern I suppose, at that time, the way the books stand, about \$1,200; not over \$300 of this I used to pay for lots for myself; I had money in New York, and I didn't draw on that to pay for the lots, because Mr. Stickney was to get us a permit to trade at Fernandina; promised to do so as post suters, and in that case I wanted my money in New York, so I used the funds there rather than to carry it. The money I used was the proceeds of the goods bought from General Saxton. I supposed they had been purchased of General Saxton by an arrangement made by Mr. Stickney. Mr. Stickney told me so, and that we would have ample notice when the money would be wanted. I had made no arrangement with General Saxton; never spoke with him about it.

Question. Did Mr. Stickney express a desire to go out of the firm previous to November, 1863?

Answer. He did not; the business commenced January 30, 1863.

Question. What was the arrangement between you and Morrill about the proceeds or profits of the printing?

Answer. On his part he gave me a writing, to place to the credit an amount of profit and loss of Robinson, Morrill & Co., as it existed in 1863, the proceeds of advertising for the tax commission, whenever L. D. Stickney should procure a permit for said firm to trade in East Florida. On my part I gave a writing to place to the same credit the proceeds of the sale of old iron that I had

purchased of Latta when he was provost marshal, when Stickney should get the permit to trade in East Florida. I purchased the iron before it was fully settled that we should complete our arrangements for the firm; I think it was after the 30th of January, not positive.

Question. Was Mr. Stickney present when this arrangement was made?

Answer. I think not. I think he was not in town. It was brought to Mr. Stickney's knowledge afterwards, and he did not object; I understood that he approved it. He had agreed to get a permit for the company to trade as sutlers. He did get the permit of General Gilmore to trade at Fernandina and St. Augustine.

By Mr. Stickney:

Question. Did you state to me in presence of Mr. Morrill, in Washington last fall, that no compensation was made to Davis and Stoddard for services in the store, but that what they did was voluntary on their part while they were idle?

Answer. I don't remember stating so; I was in doubt how that matter was to be settled. They had goods and money of the firm from time to time, but they had never presented an account for their services, and had not settled their account when I went out.

By Mr. Stickney:

Question. Did I not tell you that I would see that Davis settled his account at the store out of his pay as an assistant to the commission?

Answer. I think Mr. Stickney said to me in New York something to the effect that he had got money to pay Davis's account.

CALVIN L. ROBINSON.

William C. Morrill, recalled by Mr. Stickney.

Question. Did you ever inform me that you had made an arrangement to place the profits of the printing press to the account of profit and loss of the firm of Robinson, Morrill & Co.?

Answer. No, I never did.

Question. Did you inform Mr. Stickney of the arrangement which you had made?

Answer. I don't know; don't remember saying anything to him about it, as it was a matter between Mr. R. and myself.

Question. Was I present when the arrangement with Robinson was made?

Answer. No, you was not.

W. C. MORRILL.

Subscribed and sworn before me, this 23d day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Adjourned to 10 a. m. to-morrow.

FLORIDA COMMISSION.

STEAMER FULTON, *June 1, 1864.*

James M. Latta, being duly sworn, says:

I am a resident of Jacksonville, Florida. Have been a resident of Florida about eighteen months. I went there in January, 1863, with L. D. Stickney, Hiram Reed, Calvin Robinson, and others. We arrived at Fernandina on the 4th day of January. I came south at the request of S. D. Stickney, on his

representation that there would be an immense amount of cotton and turpentine to be bought which he could control, and we made a verbal arrangement by which I was to furnish the money to buy, and he was to have one-third of the profits upon all he controlled. He also gave me a written appointment of assistant tax commissioner, the pay to be five dollars a day from the time I reported for duty. I never reported for duty, as there was nothing done, and never had or claimed any pay as assistant commissioner. A few days previous to leaving New York Mr. Stickney said to me that he had purchased a lot of rifles, pistols, and ammunition, by permission of the Secretary of War, for the arming of a company of contrabands for the defence of the commission; also, a lot of stationery, which he desired me to pay for, and assured me that I should have my money returned to me within thirty days after we arrived at Fernandina; said there was \$8,000 at Key West ready to be paid to the commission, and he would go down at once and get it. When the bills were presented they amounted to about \$4,400, which I paid. The bills were made to me by his direction. When I found the bills were made to me I objected, but he said it was for my protection. They were all put into boxes and marked "L. D. Stickney, United States tax commissioner, Fernandina, Florida; government property." No freight was paid or charged upon them. This was all done under Mr. Stickney's direction without any consultation with me. He said all this stuff was for the tax commission, and said that they had authority to purchase all this stuff, and pay for it out of the moneys they should collect for the direct taxes. Upon our arrival at Fernandina I spoke to the other tax commissioners about it; told them what Mr. Stickney said and what I had done, and they said they did not believe they had any authority to do it, and refused to have anything to do with it.

Mr. Stickney then proposed putting the whole of the stuff into Morrill's store for sale; but nothing was done about it then, and he went away in a day or two. When he returned again an agreement was made with Morrill to put it into his store, and a part of it was taken there from time to time, and after the partnership was formed between Robinson, Morrill & Stickney, the residue was taken to their store to be sold and accounted for to me at the invoice prices as paid by me in New York. I think the bills bore date December 8, 1862. The stationery was bought from Ames & Barnes, New York, and embraced a large amount of treasury blotting, ink powder, desk portfolios, two rubber blankets, pens and penholders, all varieties of writing paper, envelopes, ink, mucilage, inkstands, and all varieties of stationery goods; also, condensed milk, forty-eight cans. This must have been about the first of February, and I had received nothing for my advances, and all the security I had was upon the goods, which were invoiced at such enormous prices that Robinson & Co. refused to take them at those prices, although I offered to sell them on time, and many would not sell them at those prices. About that time Mr. Stickney suggested that I should go to St. Augustine, where there was an abandoned rebel press, and bring it up and start a paper and do the printing for the commission, with an understanding that it would help me to get my money back. I did so, and started the paper called the Peninsula, at Fernandina; edited it and published it until I left, on the 25th day of June, when I employed J. R. Stickney to edit the paper in my absence, and left men to do the work. In the mean time I had published the advertisement for the sale of the property at Fernandina, for which I was to receive \$2,200, which has been paid me, including my bids at the sale; for a part of this, Mr. Reed gave me his obligation, and has since paid it.

When I returned from the north I found the paper published in the name of William C. Morrill, and edited and conducted by J. R. Stickney, brother to L. D. Stickney, and was informed that Morrill took possession of the press at the instigation of L. D. Stickney, and I have no doubt of that fact. After paying the

expenses of conducting the press, my receipts from the press and the goods were short of my advances to Mr. Stickney at that time about \$1,200. I have never yet received my pay for my advances to Stickney. There is yet due to me from him about \$650 for those advances, without asking any interest.

Question. Has Mr. Stickney given much attention to the business of the commission?

Answer. I do not believe he has given one month's attention to the business since 1862.

Question. What opportunities have you had for knowing what attention he has given to the business?

Answer. I occupied the same room with him during all the time he spent at Fernandina up to 25th of June, 1863, and I have had a particular knowledge of where he was since that time by correspondence and personal observation. He has seemed to have other schemes and business constantly on hand.

Question. What is the business character of Mr. Stickney, as to punctuality and responsibility?

Answer. I regard him faithless in his promises, unreliable in his statements, and irresponsible as to his obligations, and such is his general reputation.

Question. Did you attend the sale at St. Augustine; and if not, why did you not attend?

Answer. I did not attend for the reason that L. D. Stickney told me that the sale of the property in St. Augustine would be postponed until some time in January. He also told Dr. Marsh and his wife, in Beaufort, the same thing. Dr. Marsh told Stickney at the time that he desired to buy property at St. Augustine whenever it should be sold. Dr. Marsh did not attend the sale.

Question. Was there any reason why you supposed it would necessarily be postponed? and if so, what?

Answer. There was the paper in which it was advertised was suspended in its publication for one week, and consequently the advertisement did not appear for four weeks consecutively prior to the date advertised for the sale of the property, and I supposed it would be continued, so as to make it four consecutive weeks.

Question. Do you know whether L. D. Stickney purchased any property at the sales at St. Augustine?

Answer. Nothing, only what Colonel Sammis has told me, and I understand he has sent a statement to the department at Washington.

Question. Do you know William A. Davis and H. S. Stoddard, or either, and which of them? Who are they? What are their ages, respectively? and did they, or either of them, do any business as assessors for the Florida direct tax commissioners from 5th January to 30th June, 1863?

Answer. I know them both; Davis is about 20 years of age; Stoddard is about 21; they went to Fernandina with L. D. Stickney in June, 1863. Davis is from Washington city and Stoddard from Michigan. They did no work for the commission from the 5th day of January to the 25th day of June, 1863. I was away on the 25th day of June and cannot tell what they did in my absence, nor did they ever, to my knowledge, do one hour's work for the commission.

J. M. LATTA.

Taken and sworn to before me, this 2d day of June, 1864.

AUSTIN SMITH,
Treasury Agent.

JUNE 24—10 a. m.

Met pursuant to adjournment.

Lyman D. Stickney, being duly sworn, testifies as follows :

I am one of the tax commissioners of Florida. First left Washington after our appointment, and went to New York for the purpose of going to Florida, in November ; I think about the 1st to the 10th. Embarked for Florida about the 20th of December.

Question. How were you hindered from embarking sooner ?

Answer. We were hindered some part of the time in getting copies of valuations from the Census bureau, and in making preparations generally, and in aiding and assisting Mr. Thayer in his colonization scheme.

Question. Who got the abstracts from the Census bureau ?

Answer. Mr. Downing and Mr. Stoddard were engaged in making copies.

Question. How long were they engaged ?

Answer. Some four weeks ; three or four, perhaps longer.

Question. When did they commence ?

Answer. I do not know.

Question. Who employed them ?

Answer. I did.

Question. Where were your associates when you employed them ?

Answer. Mr. Sammis was in New York ; Mr. Reed was here.

Question. Did you consult your associates in regard to employing them ?

Answer. I am very sure I did Mr. Reed. Did not see Mr. Sammis till after they were completed.

Question. Do you remember positively that you consulted Reed ?

Answer. I have such an impression. This was done before we went to New York in November. When I went to New York, in November, Sammis was in New York, and Mr. Reed went before me ; was there when I arrived. It was after Mr. Reed's wife died. We had sent her body west to be buried.

Question. Did you return to Washington ; and if so, when and for what purpose, and how long did you remain ?

Answer. I did return in about ten days for the purpose of assisting Mr. Thayer in his colonization scheme, and remained perhaps about a week.

Question. Did you inform your associates where you were going, and for what purpose ?

Answer. I did ; they made no objection to it. I understood them both to be in favor of the measure.

Question. Did you have permission of the Secretary of the Treasury to come back and remain for that purpose ?

Answer. I had not his permission before I came back, but when I came back I reported to him and had his approval. Reported to him the same evening I arrived.

Question. What did you do to assist Mr. Thayer ?

Answer. I assisted him in obtaining the signatures of the members of the House and Senate to a petition to the President, so that between us we got two-thirds of both houses. Had an interview with the President and with the Secretary of the Treasury. Then returned to New York.

Question. Did you come back to Washington again before you went to Florida ?

Answer. I think not ; have no recollection of it.

Question. What hindered you the rest of the time till 20th December ?

Answer. I had arranged to go on the steamer Delaware ; the captain fixed the hour he would sail, and I was not able to get my trunks on board. We went on the Star of the South, the next steamer.

Question. What is your residence ?

Answer. Florida. I went there in the winter of 1860 and 1861, and fixed my residence at Fort Myers, about 120 miles from Key West, on the Gulf side; resided there until August of that year, when I was driven out by the rebels. Went to Fort Myers in February and continued to reside there till August. My last place of residence, before I went to Florida, was Memphis, Tenn.; lived there five years. Went from New Harmony, Ind., to Memphis. My native place is Vermont.

Question. Did you purchase goods and stationery in New York before you went to Florida?

Answer. I did.

Question. What kinds of goods and stationery, and of whom did you buy it?

Answer. Bought of Ames & Barnes the stationery on Exhibit E.

Question. What articles in this bill did you take down?

Answer. I took down, East Florida with maps.....				\$5 00
1 doz. shoe-knives	\$2 25	2 doz. collapse cups ..	\$30 00..	32 25
4 rubber-blankets.....	14 00	3 thermometers.....	2 25..	16 25
Medicines.....	37 50	2 quarto diaries.....	3 00..	39 50
Two other diaries.....	3 00	Desk and covering...	20 25..	23 25

116 25

The other two commissioners and clerk took each a portable desk and covering filled with stationery, &c.

Question. How much stationery was in your desk?

Answer. I cannot tell; it was full.

Question. What did you do with these goods and stationery that you carried down?

Answer. I kept them in my trunk in my room, what I did not distribute; gave each of the commissioners and each of the employes a cup; distributed them about among various persons that were attached to our party and that assisted in one way or another. The medicine I kept in my own room and used as occasion required, for myself and others. I kept them in my room to prevent their being squandered away.

Question. What was done with the rest of the stationery, &c.?

Answer. I do not know. When Reed made a complaint about it, I wrote to Ames & Barnes, who replied that they had been shipped.

Question. Did you ever see the other goods there?

Answer. I never did. The bill was presented to me just as I was about ready to start, and I looked it over hurriedly, and wrote "approved" on it.

Question. Did you compare the bill with their charges in the books?

Answer. No, sir.

Question. Did you pay Ames & Barnes their bill?

Answer. It was paid here at the department, I suppose.

Question. Did you buy at the same time, or contract to buy, of Ames & Barnes other stationery that was billed to Jas. M. Latta, and paid for by him?

Answer. I did not.

Question. Did you inform him that you had bought or made arrangements to buy any?

Answer. No, sir.

Question. Did you suggest to him to buy these things?

Answer. I think he and Ames talked the matter over and asked my opinion of it, and I told them I thought those things would be wanted; told him I thought a small bill of stationery would be wanted. I said nothing about the items or quantity; didn't know what he was getting, the particulars; think I have said

four or five hundred dollars' worth. That is all I had to do about buying that bill of stationery that he took down.

Question. Who bought the rifles, pistols, and ammunition?

Answer. Jas. M. Latta. I had obtained permission of the Secretary of War, through Mr. Boutwell, to take them down to arm contrabands for our protection. Colonel Sloo was going down and was to have bought them, but gave it up; and I requested Latta to buy them, and he did. He bought them of Merwin & Bray. I also requested him to buy mattresses, beds, &c., and he did of Ames & Barnes.

Question. Did you tell him you was authorized by the government to buy these things, and pay for them out of the money to be obtained on sale of forfeited lands?

Answer. I did not.

Question. Did you tell him there was \$8,000 at Key West, and you would go down and get it, and pay him in thirty days after you got there?

Answer. No, sir, I did not.

Question. Did you tell him the commissioner would assume it, or see him paid; or did he buy them at his own risk?

Answer. I did not tell him the commissioner would assume it or see him paid. He bought them on his own risk. I told him that such things as the commissioners or their employes wanted they would buy of him, and I would see that he should be paid by the employes before they were paid.

Question. What was done with the stationery that he carried down?

Answer. Soon after he went down, he made an arrangement with W. C. Morrill to sell them for him, as I understood. I was not present, and knew nothing of the arrangement, and had no interest in it. I purchased some things of Latta.

Question. Were any of the goods or stationery purchased for the government taken into the store of Morrill, or of Robinson, Morrill & Co., for sale or sold?

Answer. They were not to my knowledge.

Question. Who had the principal charge of the business of the tax commission?

Answer. I had.

Question. Was either of the other tax commissioners present when you purchased the stationery?

Answer. I do not think they were.

Question. Was the clerk present while you was purchasing the stationery?

Answer. He was a part of the time. The other two tax commissioners came in there during the time or after the purchases were completed. Mr. Ames gave me a cheap pocket-book, and each of the other commissioners the same.

Question. Did Mr. Ames make any other presents to the tax commissioners, or either of them, either then or afterwards, or to the clerk?

Answer. Not that I know of. The clerk got a set of chessmen of him afterwards; but how, I don't know.

Question. Did you inquire particularly as to the price of the different kinds of paper?

Answer. I did not.

Question. Did he sell it to you at the regular market price?

Answer. He told me he would, and I suppose he did. He spoke of having trouble in collecting bills of the government, and he ordinarily charged higher than to an individual who came and paid the cash down. Don't remember as he stated what difference he made.

Question. Did Reed and Sammis go in at your request to look at the portable desks?

Answer. I think they did go in and examine them.

SATURDAY, June 25—10 a. m.

Met pursuant to adjournment.

L. D. Stickney wishes to correct a statement made by him yesterday. He says he came back to Washington from New York twice, instead of once, as he stated yesterday, before they finally left New York for Florida. After the Delaware sailed I came back to Washington, and went on the next steamer.

Question. How long did you stay in Washington, and what business did you do here?

Answer. Stayed only a few days, four or five. Think I met Mr. Thayer here.

Question. What time did you arrive at Fernandina?

Answer. On the 4th of January, I believe. Established our office there. Sammis had gone down and prepared a house. We all went into the house and messed with him; office in one room.

Question. How long did you remain there then?

Answer. I think about two weeks.

Question. What was done during that time.

Answer. Made out lists of lots to be assessed, &c. I made an estimate of the percentage upon assessed value of the state. Arranged about keeping the books, and handed over all the communications that had been made to the board, to the clerk, who entered them on the minute book. There was a plat of the town there, and we made out lists or blank assessment rolls, to be extended when we should assess the property.

Question. Who did this work?

Answer. Davis & Stoddard were at it a few days in making out the blank rolls or lists. Some other work Mr. Driggs required them to do, which I cannot remember.

Question. Had you employed Davis & Stoddard in behalf of the commissioners to assist; and if so, in what capacity?

Answer. I had employed them to go down and assist as assistant assessors and agents, assistant surveyors.

Question. Where did you employ them?

Answer. Here in Washington.

Question. What time; how long before you went away?

Answer. Not long after Stoddard did the copying in the Census bureau. It was at my boarding-house on C street. Mr. Simons kept the boarding-house.

Question. Was your contract in writing, or did you give them a written commission?

Answer. The contract was not in writing; don't remember giving them any writing. Still might have done so.

Question. Who was present when you made the contract with them?

Answer. I don't know of any one.

Question. Did the commissioners meet as a board and take action in reference to employing them?

Answer. No action was taken by the board till the meeting in Washington, in October, 1863.

Question. Did you consult the other commissioners about employing them before you contracted with them?

Answer. No, sir.

Question. What was the action of the commissioners on that matter at the October meeting, 1863?

Answer. Then, for the first time, I heard Mr. Reed object to paying them. I then brought forward a resolution that my action in employing and paying them should be sanctioned by the board, which was passed; Mr. Reed voting in the negative, and Mr. Sammis and I in the affirmative. Owing to my absence from Fernandina I had failed to bring this and other matters before the board

to be acted on by them. After I had left Fernandina, the first time, we had had no regular meeting of the board till the meeting here in October, and there has been no official report made to the department by the board. I do not consider the report made by Reed and Sammis a report of the board.

Question. Where did you go when you first left Fernandina after your arrival there; on what business, and when did you return?

Answer. I went to Beaufort, South Carolina, to obtain transportation and a military force to secure the county records, which were a few miles from Fernandina on the main land; was gone, I think, about two weeks; got back the last of January. Mr. Reed went with me, and I am very sure he returned with me; not positive.

Question. Did you accomplish your object?

Answer. Not then; an expedition was sent down; might have been the same time; went up St. Mary's river, but came back without accomplishing anything. I did not go with them.

Question. How long did you remain there before you left again?

Answer. Two or three or four days; I left the very last of the month.

Question. Was anything done by the commissioners towards their business while you were then there?

Answer. I think steps were taken to prepare for assessing the property, but am not certain. We had no regular meeting of the board during that time.

Question. Where did you go then?

Answer. To Hilton Head and Beaufort.

Question. Did Mr. Reed go on board the boat and urge you to remain there?

Answer. I think the assessment was completed then. He came on board. The clerk brought the notices of the completion of the assessment on board and desired me to sign them, which I did, and he carried them away. I told Mr. Reed I was going to Beaufort, and would be back in a short time, which I expected to do at that time.

Question. How long were you absent at that time?

Answer. I came back the last of February or the first of March with an expedition fitted out by General Hunter, under command of Colonel Higginson, to take possession of Jacksonville. Only stopped at Fernandina a day or so, while the expedition stopped, and went on with them to Jacksonville. After taking possession of it and holding it some days, I went to Hilton Head and Beaufort and got a regiment under Major Merker to go to Jacksonville to aid in holding the place; after returning to Jacksonville I returned to Fernandina for reinforcements and heavy ordnance. Only stopped one day to coal and returned to Jacksonville, and did not return to Fernandina again till the 1st day of April, and left that day for Hilton Head and Beaufort.

Question. Did Mr. Reed go on board then and have a conversation with you about the business of the commission?

Answer. He came on board. Don't remember of his saying anything about the business of the commission. He had just returned from the north. He then urged me to go to Washington to counteract something that he supposed Judge Woodig was doing.

Question. Did he then tell you that the sixty days were up, and it was necessary or desirable to give the notices of the sale immediately?

Answer. I don't recollect as anything was said about it; might have been.

Question. Did you tell him then that you was only going to Beaufort, and would be back in one or two weeks?

Answer. Very probably I did, for I was not then at all sanguine about going to Washington.

Question. Did he tell you that he would be in season to sign the notices of sale, as it would take about that time to prepare the descriptions?

Answer. No, sir.

Question. Did you tell him, or the clerk, Driggs, that he could affix your name to any notices that should be necessary?

Answer. I think not.

Question. Was anything said about giving the notices of sale at that interview?

Answer. No, sir.

Question. Where did you go?

Answer. To Beaufort.

Question. How long did you remain at Beaufort?

Answer. I think about a week; not certain how long.

Question. Did Mr. Gilbert, the foreman of the printing office at Fernandina, call on you at Beaufort and consult you about setting up the notices of the sale; and did you tell him to go on and set them up, and did he show you the proof-sheet of some or all the notices?

Answer. Mr. Gilbert called on me at Beaufort, and said he had been sent there by Mr. Latta (and I think Mr. Reed) to make arrangements about publishing the list of lots to be sold at Fernandina. He consulted me about setting up the notices. I did not tell him to go on and do it, or not to do it; he went on and set up a part of a column and exhibited to me the proof-sheet of it, which is all the proof-sheet he exhibited. He asked me if I thought that was a good form, of the style of the advertisement, and I told him I could see no objection to it. He said, then I will go on and complete it in that style. So that I gave my assent; told him I had no objection to his doing it in that way. I saw no signatures and did not sign it myself.

Question. Did you return to Fernandina, or did you go north before you returned?

Answer. I went north; arrived in Washington 16th of April.

Question. How long did you remain north?

Answer. Till August; the first of the month returned to Fernandina; got there, I think, 12th or 15th of August.

Question. Did you have the permission of the Secretary of the Treasury to be absent on these several occasions?

Answer. When I arrived at Washington I reported to him at once; told him about the expedition I had made, and what had been done generally; did not go into the details. He approved of what I had done. I spoke to him about returning, and he requested me to remain; said he thought I would serve the cause better here than there.

Question. Did you communicate with the other commissioners by letter or otherwise in your absence?

Answer. I did communicate with them by letter and by verbal message sent by W. C. Morrill.

Question. How, by letter?

Answer. I wrote to Colonel Sammis, stating that no sale must take place till I returned.

Question. When was that letter written, and where from?

Answer. I do not recollect the date; I believe it was from Washington.

Question. Did Colonel Sammis reply to your letter?

Answer. He did, by a letter on file in the department, a copy of which is hereto annexed, marked Exhibit F. I wrote to Mr. Reed the letter, copy of which is made Exhibit H. Also sent a verbal message by Morrill that there must be no advertisement or sale till I came down. These are all the communications that I made.

Question. Had you received a copy of the amendments to the law in relation to collecting taxes in insurrectionary districts before you left Fernandina on 1st of April, 1863?

Answer. I don't recollect of receiving it; I never saw it there to read it.

Question. When you returned there in August how long did you remain there?

Answer. I remained there four or five days, I think.

Question. Was any business of the commission transacted while you were there?

Answer. Yes, sir, the board met together; I told them I had come there to have that sale set aside. I offered resolutions to that effect; took a vote on it; Colonel Sammis and I voted for it, Mr. Reed against it.

Question. Was there any other business done by the commission at that time?

Answer. No other, but an order made, signed by Judge Sammis and me, to the printer to advertise a resale of the property at Fernandina. I only remained there three or four days. Went to Augustine and stayed one day, and then came north to Washington; got back here last of August or 1st of September.

Question. How long did you remain here then?

Answer. Till December; about the 20th got back to Fernandina.

Question. Had you permission of the Secretary of the Treasury to come north again then, and stay that length of time?

Answer. I had no direct permission, but after I arrived here the Deputy Commissioner of Internal Revenue delivered to me a circular or order, signed by Commissioner Lewis, I think, stating, in substance, an absence of a commissioner from his department without leave would be considered a cause for removal; I thereupon wrote a letter to Secretary Chase on the subject, and he sent a note to Judge Lewis, to which Judge L. called my attention, exempting me from that order. I was in frequent communication with the Secretary—I mean meeting him.

Question. Did you during that time make communications to the Secretary or have interviews with him in relation to the business of the commission?

Answer. I told him verbally, before I went down, that the property had been sold without my concurrence and presence; that I knew nothing of the sale till it was concluded, and I told him that I would go down and have it set aside. He made no objection; said it was illegal.

Question. On what ground did he say it was illegal?

Answer. That all must be present and join, or have notice so that they could be present to make any order, or to do any official act as a board.

Question. How long before the sale at St. Augustine was it that you got back to Fernandina?

Answer. But four or five days.

Question. Did you attend the sales at St. Augustine?

Answer. I did. Went down in four or five days. Sale at St. Augustine was about 21st December; got back to Fernandina about 1st January, 1864.

Question. Was the property at St. Augustine sold?

Answer. It was all sold.

Question. Did you bid off any property then, or did any one bid off any for you?

Answer. I did not bid off any, nor did any one for me.

Question. Did Morrill bid off property?

Answer. He did.

Question. How much?

Answer. Nearly \$2,000.

Question. What did it consist of?

Answer. Houses, lots, and vacant lots.

Question. Did he bid off a lot at \$375?

Answer. He did for \$370 or \$375, known as the Drisdale lot.

Question. Who went into possession of that lot after it was bid off?

Answer. I did.

Question. What did you do upon it?

Answer. I set out some grape vines and shrubbery, prepared to put in new floor, got some of the material, and tore out old floor, expended twenty or twenty-five dollars, not exceeding that.

Question. Did you call it yours?

Answer. I think I did speak of it as my house.

Question. Did you put a tenant in, or any one to take charge of the property?

Answer. I got Mr. Bridlecome to go into it and look after it, take the supervision, and see to the completion of the repairs.

Question. Did he do so?

Answer. I don't know what he has done since I left, I presume he has.

Question. Did you furnish him any funds to complete the repairs with?

Answer. I think I gave him a small amount. About fifteen dollars for that purpose. Give him altogether twenty-five dollars. This embraces the above twenty or twenty-five dollars. I have not been there since.

Question. Did you make any agreement with Morrill in regard to this?

Answer. I told him I would fit it up, and repair it for the use of it for a commissioner's office, and as headquarters of the commission. There was no other agreement between us about it.

Question. Have the tax commissioners an office at Augustine?

Answer. We occupied the office of the clerk of the district court of the United States while we there doing business. I regarded it as a temporary place of business till we had closed up our sales and business there.

Question. How much did you pay to Morrill for his bills of advertising there and at Fernandina?

Answer. We estimated for Augustine \$500, and for the two advertisements at Fernandina \$750 each, making in all \$2,000.

Question. Have you settled with Morrill?

Answer. No. He claimed more. We paid him that amount on account, and postponed the settlement of the whole till we had a full board.

Question. What amount did he claim?

Answer. The established rate, fifty cents a line. His bill was nearly double that amount.

Question. Did you pay him the \$2,000, or did you apply his bids as far as they went and pay him the balance?

Answer. Mr. Alsop and I signed an order to the clerk to pay him the money. How the clerk settled it with him I don't know.

Question. Have you taken possession of any other lot or lots bid in by Morrill for himself?

Answer. No, I have not.

Question. Were more than two commissioners present at this sale, and if not, who was present and who was absent?

Answer. Only two was present, Alsop and myself. Mr. Reed was at Fernandina.

Question. Why did not Reed attend?

Answer. I don't know. We kept the boat more than an hour for him to go. He told us the night before he would go down and join us.

Question. Did he make any objection to the sale before you went down?

Answer. I don't remember of his making any. I think Mr. Reed talked about the paper having been suspended a week, and it was ascertained that the notice had been published six weeks before the sale, and we did not consider that an objection. I ascertained it from the files of the papers and statements of the publisher.

Question. How long did you remain at Fernandina after you got back there, 1st January last?

Answer. Most of the time till I came north in March. Went in the mean time to Hilton Head and Beaufort, and to Jacksonville and Key West; was

absent a week, when I went to Key West ; was only a few days at Jacksonville, and about three or four days at Hilton Head and Beaufort.

Question. What day in March did you leave Fernandina for the north the last time ?

Answer. On the 19th day of March, Hilton Head on the 27th, and reached New York 31st, and was sick there five days ; reached here 5th April.

Question. Where have you been since then ?

Answer. In Washington, except a short time in New York, when I met you there.

Question. Did you have the permission of the Secretary of the Treasury to come north then ? Have you had his permission to remain here since ?

Answer. I did not have his permission to come then, and have not had his permission to remain since, except that general permission that Mr. Lewis showed me, before spoken of. Mr. Alsop and I came to bring the money and to report that we could do nothing more without a third man. I reported to Secretary Chase and to Commissioner Lewis the day after I arrived ; told him I was waiting for a third man to go down to do some business.

Question. Did you ask his permission to remain, and did he tell you that you might remain ?

Answer. No, sir, nothing of that kind passed, but I inferred I had his permission as heretofore.

Question. Were you informed soon after you came here that the Secretary had sent me down to Florida to examine into the proceedings of the tax commissioners, and that I had gone ?

Answer. I was informed very soon after I arrived by Mr. Paines, clerk in the Internal Revenue bureau, which was the first intimation I had of it.

Question. Did Mr. Lewis speak to you about it ?

Answer. Not long after, in a few days.

Question. Did not Judge Lewis tell you of it the first time you saw him to converse with him after your arrival ?

Answer. I think he did, and it was within the week ; might not have been but a day or two.

Question. Did not Secretary Chase mention it to you ?

Answer. No, sir, not the first time I saw him ; I think he alluded to it at one time.

Question. Did either the Secretary or Judge Lewis tell you that you ought to go back immediately, so that I could go on with the investigation ?

Answer. No, sir ; they had told me that Mr. Potter had been appointed commissioner and was expected daily ; I told Judge Lewis we were anxious to go back, and wanted him to go with us. I occupied myself in making notes from the tract-books and field-notes of Florida.

Question. Did Judge Lewis tell you he had written to you that I was appointed, and requesting you to remain ?

Answer. I do not recollect that he did.

Question. Did you receive any such letter or notice from Judge Lewis or any one else before you left Fernandina ?

Answer. No, sir ; had no knowledge or intimation of it till I learned it here, as above stated.

Adjourned to Monday, 27th, 9 a. m.

MONDAY, June 27—9 a. m.

Met pursuant to adjournment.

L. D. Stickney, in continuation, testifies as follows :

Question. At the last meeting of the board held in Washington, in October, as above stated, did you have a clerk, and if not, why ?

Answer. The meeting here in October was adjourned three or four times. On the first day the board ordered that L. D. Stickney act as clerk, in the absence of the regular clerk. No further business was done; the meeting adjourned to meet at the same place the next day, to receive the opinion of Judge Lewis in relation to the sales at Fernandina. We attended the next day, and in the mean time had received the opinion of Judge Lewis. Mr. C. L. Robinson was also present. Mr. Reed offered a resolution to appoint him clerk, which was passed. I read the opinion of Commissioner Lewis, approved by the Secretary of the Treasury. Mr. Robinson spoke with some warmth, and said: "That opinion don't touch the case; he had bid off property for about \$3,000, which was assessed at about \$75,000." A discussion followed, in which I gave him to understand that I did not wish him to interfere, and he said if it was not mutually agreeable he would not act as clerk, and withdrew.

Question. Was anything more done at that meeting?

Answer. The commissioner had left out the conclusion of the paper in reference to the liability of Reed and Sammis for the costs of the sale. Reed said that was not the full opinion, and then we adjourned to get the full opinion to next day. The next day we met, and the same opinion was presented again. At that meeting the order, Exhibit O, was presented and passed, Sammis and Reed voting yes, and I voting no. I then entered a record, in pursuance of the order, my letter and the opinion of the commissioner, and then I entered next the order for resale, in pursuance of the opinion, which passed unanimously. At that stage Mr. Sammis was in a hurry to get away, and I made a memorandum directing the clerk to enter the papers; and the papers and minute book were handed to Reed to be handed by him to the clerk, with the memorandum, which he did, for I afterwards saw the same memorandum in the hands of the clerk. Up to about the last time we left Fernandina, 19th March last, the report of Reed and Sammis of the sales, filed in the office of the Secretary of the Treasury September 26, 1863, and the letter of H. Reed, dated September 29, to J. J. Lewis, in reply to the letter of L. D. Stickney, and the affidavit of Frederick H. Gilbert, had not been entered upon the record; but the clerk held them, and Mr. Alsop and I frequently urged him to enter them up. I considered them the same in force and effect as if they had been entered.

Question. Was it the 31st of January that Mr. Reed and the clerk went on board the vessel and you signed the paper stating that the assessments had been made, &c.?

Answer. I think it was.

Question. Did you at that time assent to the use of your name to any further notices?

Answer. No, not then, nor at any other time.

Question. On the first of April, when you were going north, did not Reed go on board and expostulate with you, and tell you that if you were going to Washington you must give them authority to act without you?

Answer. No, sir.

Question. Did you not tell him you were not going to Washington, but would be back in a week?

Answer. I told him I didn't think I should go to Washington, and if I didn't, would be back soon.

Question. Did you, on the 13th May, write to Sammis that you would return by the next trip of the Arago?

Answer. I wrote to him about that time; don't remember as I said I would be down in the next trip of the Arago, but might have said so.

Question. Was it not at Hilton Head, in February, that he (Reed) told you that he wished you would go to Washington, and you could go at the expense of the board, because he had an order for plats, &c.?

Answer. No; it was not at that time, but it was on the first of April.

Question. What did he want you to come to Washington for ?

Answer. It was to counteract some unfavorable influence that he apprehended might be exercised by Judge Undig against him ; I think something in connexion with the Beaufort printing.

Question. Did he say anything to you there about getting the plats ?

Answer. I don't think he did. I had ordered them ; did not know as he had done anything about them.

Question. At the time you returned in August to get the sale set aside, was there any resolution finally put and adopted by the majority of the board for a resale, or any resolution of any kind finally put and carried ?

Answer. Yes ; it was put and carried, Stickney and Sammis voting in the affirmative and Reed in the negative, and the order for publication was signed by Sammis, and Mr. Reed refused.

Question. Was the resolution entered of record ?

Answer. I never saw it.

Question. What time did you appoint the clerk ?

Answer. About the time we were qualified ourselves as commissioners, we agreed that Driggs should be clerk. He was in New York ; I understood his residence was there.

Question. Was it about the middle of October that you appointed him ?

Answer. It might have been. It was understood before we qualified that he should be clerk.

Question. Did you speak to Reed about having Driggs's commission dated back to 15th September, in order to cover the clerk-hire that had been paid to others ?

Answer. I think he first spoke to me on that subject. He objected to paying Mr. Driggs for work that he could have done, and which was performed by others. I don't remember about dating the commission back. These men have not been paid. The matter is left to be settled whether they shall be paid by the commissioners or by Driggs.

Question. What other persons besides Davis, Stoddard, and Latta, were appointed by you assessors or assistants to the board ?

Answer. I think I did not appoint any others. I think I told Colonel Sloo and Mr. Ward that if they would go down I would give them employment, if the business required it. Might have given Mr. Alley some paper ; but none of them were to receive pay unless they rendered service. I got Captain Alley appointed commander of the transport John Adams.

Question. Did you write a letter and procure the signature of Colonel Sammis to it, Exhibit C ?

Answer. I did, at Sammis's request. He read it and signed it voluntarily.

Question. Where ?

Answer. Here, in Washington.

Question. At what place in Washington ?

Answer. Either at his room or in the room opposite the Secretary's ; not sure which. I wrote letters for him in both places.

Question. What introduced that matter ? How did it come up between you ?

Answer. He was afraid of being removed. I told him to state the facts truly, and it would operate to his benefit rather than to his disadvantage. He then gave me the points and wished me to write it out ; and I then wrote down the facts that he had given me, and he signed it.

Question. Who filed that letter with the department ?

Answer. I did.

Question. How long after was it that you called to see that letter ?

Answer. I can't tell ; it could not have been a great while.

Question. What was your object in calling to see it ?

Answer. I wanted to make it an exhibit.

Question. For what purpose?

Answer. In answer to a statement that had been put on file by Reed, to show that he had bid off certain lots in his own name which his statement said had been bid off in Robinson's name.

Question. Had that statement of Reed's been filed before that letter was written for Sammis to sign?

Answer. I think it had been.

Question. When you called to see that letter did you know that Sammis had written another letter withdrawing his statement on that subject?

Answer. I did not. Never knew it till I was apprised of it by this investigation.

Question. Did not the clerk, Parsons, take two letters from his clip and hand you?

Answer. No, sir, he handed me but one.

Question. Who else was present when you called for that letter?

Answer. I don't know; the usual clerks in the office. No one that I know of stood right around them.

Question. Was there any stranger or outsider there?

Answer. Not that I know of. I can't call to mind any.

Question. Did you ask for a copy of that letter?

Answer. I did.

Question. Did the clerk make a copy, or did you copy it yourself?

Answer. Mr. Parsons asked me to sit down in a corner and do it myself, as the clerks were busy, which I did.

Question. Did Parsons remain there, or go out?

Answer. I did not notice, and I don't remember whether he was present when I returned it.

Question. Did he not, when you returned it, ask you where the other letter was that he handed to you, or if he did not hand you another; and what was your reply?

Answer. I don't recollect of any such conversation.

Question. Have you no recollection that another letter was spoken of?

Answer. I have not.

Question. Have you any knowledge, from any source, of what has become of that other letter?

Answer. None whatever.

Question. Were you an agent of persons who held claims against the Florida Railroad Company?

Answer. I am the attorney of Marshall O. Roberts, of New York, who has claims against the Florida Railroad Company to the amount of upwards of three-fourths of a million of dollars. That is all the agency I have of any person in any measure connected with the road.

Question. When did you receive the appointment of attorney from him?

Answer. Something like a year ago; I think in June or July, 1863. It was while I was north, before I returned in August. I left Washington to go there, and saw him in New York.

Question. Did he give you a written appointment?

Answer. Not at the time. He wrote me wishing me to attend to his interests, and sent me a retaining fee of five hundred dollars. This was after I went back in August.

Question. What was the nature of his claim?

Answer. It was for money advanced to the company for the construction of the road, and for materials. It was against the company.

Question. Where did the stockholders of the company live?

Answer. The majority in interest lived in New York.

Question. Had Mr. Roberts a lien or claim upon any of the real estate in

Fernandina and other real estate in Florida; or had the stockholders of the company any such lien for the repayment of money advanced, or to secure the construction of the road?

Answer. I understood from Mr. Roberts that he had a lien on the road and the grants that had been made to it of alternate sections six miles wide, and all the real estate of the company, its depots, and all such things.

Question. Did those grants embrace any of the vacant or improved lands in Fernandina?

Answer. I did not so understand it.

Question. Did you not understand that some of the heavy stockholders owned real estate in Fernandina that had become forfeit for non-payment of taxes?

Answer. Mr. Yulee and Mr. Finnegan, I understood, were stockholders, and they owned very valuable real estate in Fernandina, very valuable; about the best property there. The Finnegan estate was sold to Miss Merrick for an asylum. The Yulee property was bought by Colonel Plaisted.

Question. Was it not understood that the railroad company owned a good deal of real estate in Fernandina?

Answer. Only the railroad ground, depot, and wharf, that I know of. I understood that the company had owned principally the town plat, and had laid it out and had sold to property owners what had been sold, and of course they still owned what remained unsold, and I understood that they had contracted to sell some that had not been paid for.

Question. Had you not advised Mr. Roberts, by letter or otherwise, that if he could get that sale set aside he could secure a good share of his pay, or all of it, by redeeming property on sale?

Answer. I never made any such allusion, nor did he even refer to the town lots.

Question. How did you expect to secure his debt, or any of it?

Answer. By protecting the personal property that belonged to them—rolling stock, iron, &c.—and by a bill in chancery, in the United States court, to oust the rebel owners and get the title in Roberts and other creditors of the company.

Question. Was not your great object in setting aside that sale to enable you to secure those debts and make a large amount of money for yourself by so doing?

Answer. No, sir. the setting aside that sale never entered my mind in connexion with Mr. Roberts's interest.

Question. If you succeeded in securing those debts were you to have an interest, or did you rely for your pay simply upon a fee to be charged, or was there any arrangement between you and Roberts, or any other creditor, by which you was to have a contingent interest?

Answer. None whatever. I simply wrote to Mr. Roberts that I expected a court to be organized soon at Augustine, and he wrote me authorizing me to draw on him for \$500 as a retaining fee, and I expected to charge him for services rendered. That is the only understanding I had with him or anybody else.

Question. What representation did you make to purchasers on the sale of the Fernandina property to induce them to give up their certificates?

Answer. I told them the sale had been set aside; that the certificates would not be good if any person bid more for the same property on a second sale; that if they would give up their certificates they would get their money as long as the money held out. But I told them they had better surrender them before the resale, and the quicker they did it the more likely they would be to get their money. The foregoing is in substance what I stated in Mr. Kennedy's church.

Question. Did you tell them that the Secretary of the Treasury had ordered a resale and the setting aside of the sale of the property?

Answer. I said his opinion had annulled the first sale, and the board, in pursuance thereof, had ordered a resale.

Question. Did you tell Mr. Latta before the sale at St. Augustine that that sale would be postponed until in January? And did you tell Mr. Marsh so at Beaufort at the same time that Marsh told you he intended to go down and bid?

Answer. I did not tell either of them so. After the sale I met Mr. Latta; he said that he and Dr. Marsh intended to have attended the sale, but they understood from me that the sale would be postponed. I told him it was purely a misunderstanding. I had such a conversation with them about the sale at Fernandina when Dr. Marsh said he wished to buy property and settle.

Question. Did you know anything of the charges preferred by Mr. Helper against Reed and Sammis before or at the time they were preferred?

Answer. I did not.

Question. Did you have any conversation with Helper or correspondence with him (Helper) on the subject?

Answer. No sir, not till afterwards. I wrote to Helper, informing him that I understood he had preferred charges against me on account of that sale and did not know why he should have done it, for I was not at the sale, and received in reply the letter which is made Exhibit 1.

Question by Reed. Didn't you know what those charges were when you wrote the letter to Helper?

Answer. Not specifically. I was told by Mr. Downs, the chief clerk, that he implicated me, and so I wrote the letter.

Question. Didn't you write to Mr. Sammis in New York from here, immediately after the charges of Helper were filed, that most astounding charges had been preferred by Mr. Helper, including Mr. Reed and Mr. Robinson?

Answer. I wrote to Sammis, stating that such charges had been made by Helper, but not till after I had received Helper's letter and examined the charges. When I examined into the facts I regarded Helper's charges as groundless.

Questions by Mr. Reed:

Question. What was your business in Memphis?

Answer. I was first engaged with George D. Prentice and in a railroad contract. That was before I moved there. In the fall of '56 I removed there and engaged in the publication of a newspaper as editor, and continued in that business till I went to New Orleans, where I spent some months, and then went to Florida.

Question. Were you not a stockholder and prominent director in the Cincinnati and Little Rock Slate Company?

(Ruled out as irrelevant.)

Question. When you settled at Fort Myers did you move your wife and family there?

Answer. I bought a house, &c., and wrote to my wife, but in consequence of the rebellion she could not come.

Question. Was it before or after the passage of the ordinance of secession that you went there?

Answer. About the time. I was in New Orleans at the time. Attached no importance to it; thought it bombast.

Question. Did you not obtain from the legislature of Florida, after the passage of the ordinance of secession, a grant of land in Florida?

Answer. I did.

Question. Were the conditions of the grant complied with?

Answer. By me and my associates in every particular, as far as possible

Question. Did you employ Latta to go to Florida, and in what capacity; or did you induce him to go?

Answer. He called upon me. I told him what I knew, and he went on his own account. I gave him an appointment as assessor, I think, on which he was to receive pay when he performed services, but he never performed any services and never received any pay. Don't know whether I gave him the appointment here or there, but I think there. I think the first I saw him on the subject was in Florida. Spoke about cotton. Thought of engaging with him in buying cotton, but afterwards gave it up.

Question. Did he agree with you to furnish money and give you one-third of what he could make in such speculations as you should secure him?

Answer. He did propose some such arrangement, which I at the time assented to. That was in October.

Question. Was the arrangement carried out? If not, why?

Answer. Never. I told Mr. Latta subsequently that I did not want anything to do with that matter. I was satisfied of my legal right, but it was contrary to my prejudices and I would have nothing to do with it.

Question. When did Latta join you in New York?

Answer. I suppose about two weeks before we sailed.

Question. Had any of the goods taken down by him been selected before he got there?

Answer. The guns, pistols, and ammunition had. There might have been something said about the mattresses and bedsteads, but I think not. None of the rest had been spoken of.

Question. Did you direct the packing and marking of these goods?

Answer. I think I did the rifles, &c., but nothing else.

Question. Did you direct as to the packing of the stationery, medicines, and liquors and dry goods taken down by Latta; and did you direct how to mark them?

Answer. I did not direct the packing, but I told how to mark them.

Question. By whose authority were the goods taken down by Green marked "Government property," and directed to you?

Answer. I don't think they were marked "*Government property*." I don't know why. It was an oversight. It was by my permission that they were directed to me officially. Some of these packages were broken open at Hilton Head and some portion abstracted; also a package I was taking to Mr. Massi, from his mother, amounting in all to between \$300 and \$400, and I made out a list in my own name, and sent to the quartermaster and tried to recover pay. The bill was for between \$300 and \$400; the amount I supposed to be lost. I was requested to do so by the losers. Did it without charge. I intended to employ Latta as assistant if the business of the commission would justify it.

Question. Was not Latta employed in the business of the commission as much as Davis or Stoddard?

Answer. I don't know that he was employed at all.

Question. Did you select some goods at Beaufort for the store?

Answer. I did some at the request of Mr. Morrill, charged on his account.

Question. Did you direct Morrill and Robinson, or either of them, to employ Davis or Stoddard in the store, saying you would arrange the pay?

Answer. I think I requested both of them, if they were not employed in the commission, to employ them in the store.

Question. Did you expect that the other commissioners would proceed with the business in your absence?

Answer. Not any business which it required the full board to transact, and knew of nothing they could do without me. They could make preparations for an assessment.

Question. Were the services of assessors necessary for the business of the board in your absence?

Answer. I think they were.

Question. How much time was required to assess the property of Fernandina?

Answer. I do not know. I did not take part in it.

Question. Was any other property assessed between January and July than the property at Fernandina?

Answer. Not to my knowledge.

Question. Was your correspondence with the department shown to your associates?

Answer. I often wrote private letters that were not shown to them; not very often, but occasionally.

Question. Did those private letters relate to the business of the commission or to the acts of the Commissioners?

Answer. I think they did not. I have no recollection of writing any letters relating to the business of the commission that were not handed to the clerk to copy.

Question. Did you prepare a series of questions for the Commissioner of Internal Revenue to put to Joseph W. Latta in relation to the advertising at Fernandina?

Answer. I did. I prepared them from a letter addressed to me by James M. Latta a day or two previous.

Question. Were the answers to those questions enclosed to you by Latta?

Answer. No, sir.

Question. Did you not, on the same day of the receipt of Latta's answers, show them to J. D. Culver and George S. Willis at Willard's Hotel, or somewhere else?

Answer. No. I showed them Latta's letters to me about the same date; Latta was in New York at that time.

Question. Did you prepare the opinion which purported to have been given by Judge Lewis in reference to sales at Fernandina, or did you prepare a brief of the authorities?

Answer. I did not prepare the opinion, but I looked up some authorities for him at his request.

Adjourn till to-morrow morning at 10 o'clock a. m.

JUNE 28—10 a. m.

Met pursuant to adjournment.

L. D. Stickney in continuation:

Cross-examined by Reed.

Question. How many persons have you appointed assessors for the board of tax commissioners on your responsibility, and who are they?

Answer. I don't know; several for the board; Davis and Stoddard are two, Latta and perhaps Robinson. Mr. Moody, Mr. Ward, Captain Alley, and Colonel Sloo was spoken to.

Question. Did you procure government transportation for them, or any part of them, and subsistence?

Answer. I procured passes for transportation. I have no recollection of procuring subsistence for them.

Question. How many have you procured transportation for under pretence of employing them as assistants?

Answer. I don't recollect the number. Procured it for Mr. Demarest, Mr. Massi, J. K. Stickney. These are all I now think of.

Question. Of whom did you purchase the field-glass for Mr. Alsop?

Answer. It was purchased of Mr. Parsons. I learned of Mr. Parsons that he had one that he would sell, and told the stationery clerk and Mr. Field, the assistant secretary, and the clerk procured it, and it was put in the bill. They delivered that to me, and a half dozen penknives, and I gave the glass and one knife to Mr. Alsop. One knife I used, and four remained in hand not used.

It was purchased for Mr. Alsop as commissioner; that is all that was purchased for the use of the commissioners. (See Exhibit F.)

Question. When the last box of stationery was received at Fernandina, was not Mr. Reed there at the office, and an acting commissioner of the board?

Answer. Mr. Reed was in Fernandina, but not an acting commissioner, as he informed Mr. Alsop and myself.

Question. When was that box received at Fernandina?

Answer. Some time after the 1st of January, 1864.

Question. Did it not go down on the same boat with you?

Answer. It was shipped on the same vessel in New York, but it arrived in Fernandina during the absence of Mr. Alsop and myself at St. Augustine, to attend the sales.

Question. As a member of the firm of Robinson, Morrill & Co., did you not hold that your articles of agreement precluded any outside operations by a single partner, without consent of his associates, and that the proceeds of all such speculations should go into the concern, to be divided equally?

Answer. I did hold that no partners could engage in any outside speculations without the consent of the others, and if they did engage in such operations, that the proceeds should be equally divided. I wrote to Mr. Robinson, urging him to put the proceeds of his iron speculation into the concern, and I said any money I should receive as attorney I would be willing to appropriate the same way. I have not got a copy of that letter. It was written last fall.

Question. Have you opened law offices in Fernandina and St. Augustine, and who are your partners in those places?

Answer. On the first day of January last I formed a copartnership with C. P. Chamberlain, in the practice of law in Florida, Augustine, Fernandina and other places. He was supposed to have his headquarters at Augustine. Notice was given in a paper which was made an exhibit of.

Question. Did you procure in the name of the commissioner a set of the United States Statutes at Large, and of Curtis's Digest, and how many volumes?

Answer. I purchased twelve volumes of the Statutes at Large, and one volume of Curtis's Digest, also three volumes of Wharton's Digest, which I placed in the office of the commissioners; the Statutes at Fernandina, and the other books at Augustine.

Question. Did your law partner, at your request, give an official opinion as United States district attorney, in relation to the action of the board, and for the purpose of inducing purchasers at the sale to surrender their certificates?

Answer. Not in relation to the board generally, but in reply to a letter addressed to him by Mr. Alsop and myself; he delivered a written opinion touching the validity of the tax sale at Fernandina by Messrs. Sammis and Reed, for the purpose of inducing them to give up their certificates.

Question. Did he not deliver to the people in the church a verbal opinion before he gave this written opinion?

Answer. He did upon the same subject.

Question. Was not this opinion at the church based upon a false statement of facts?

Answer. His opinion, both at the church and his written opinion, was based on the records and documents of the commission, which showed that the order of sale and the notice and sale were made by Sammis and Reed without the consent or concurrence of the other commissioner, which I claim to be a true statement of the facts.

Here Mr. Reed produces copy of Chamberlain's opinion, which is annexed, marked Exhibit 8.

Also Mr. Reed produces, and offers in evidence, a letter of L. D. Stickney, dated October 16, 1863, to C. L. Robinson, a copy of which is annexed, marked Exhibit 9.

Also Mr. Reed produces and offers in evidence a letter from Mr. Stickney to Mr. Robinson, dated February 17, 1863, received in evidence and a copy annexed, marked Exhibit 10.

Also another letter from Stickney to Robinson, dated October 21, 1863, a copy of which is annexed, marked Exhibit 11.

Also another from same to same, dated Washington, October 31, 1863, a copy of which is hereto annexed, marked Exhibit 12; also another from same to same, dated November 4, 1863, a copy of which is hereto annexed, marked Exhibit 13; L. D. Stickney in his own behalf, at his request.

Question. Did you ever use any intimidation to induce any one to surrender his certificates of sale, or to C. L. Robinson for that purpose, or for any other purpose?

Answer. I have used no word of intimidation to induce any one to surrender his certificate. When Mr. Robinson surrendered his, he stated in presence of Mr. Alsop, Mr. Green, and Mr. Marshall, that it was on account of Mr. Reed's deceiving and lying to him; but for that he should have held on. The letters introduced by Mr. Reed above were written by me to induce him to promptly settle with General Saxton, and to obtain from Robinson a statement in writing corresponding to his verbal statements to Judge Frazer and myself. I did not know the amount in value of the lots transferred in New York by Reed to Robinson. In reply to one of my letters to Robinson, he did write to me a letter, which is here made an exhibit, marked Exhibit 15. In regard to the letter I wrote to him about employing Davis and Stoddard, I was at Beaufort at that time organizing a military expedition to go to Jacksonville for the purpose of securing wider territory for the operations of the commissioners, and my purpose was only to keep them out of idleness till we should find work for them. At that time only one came; was in Fernandina; Reed was absent; I think he had gone to Washington. While we were in Washington, about the investigation, in reference to the sales in Fernandina I may have written letters (a very few) to the department, which were not given to the clerk to enter in the letter-book. The articles of copartnership were dated back to take effect from 16th of February, 1863, instead of the 31st of January, as heretofore stated.

L. D. STICKNEY.

Subscribed and sworn before me, this 28th day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

John F. Potter, being duly sworn, testifies as follows on the part of Reed:

Question. Where do you reside?

Answer. In East Troy, Walworth county, Wisconsin, and have resided there for the last twenty-seven years.

Question. Are you acquainted with Harrison Reed & Co.?

Answer. I am, and have known him ever since I have been in Wisconsin, twenty-seven years, and have known him intimately. He resided, when I first knew him, in Milwaukee; was then the editor and publisher of the Milwaukee Sentinel for some years. Then he moved to Neenah, in Wisconsin. Then he edited the Neenah Conservative for several years, and was living on his farm; remained there a good many years. Then he lived in Madison for about two years; was assistant editor of State Journal till about two years ago, when he was appointed district tax commissioner, and left for Florida. Since then I have seen him frequently in Washington. My business has been of a public character, and so has Mr. Reed's, so that it has brought me to an intimate acquaintance with him and his associates, and I know his character, by reputation and personally, as well as that of any man in Wisconsin.

Question. What is his general moral character and his general reputation for truth and veracity, and his business reputation?

Answer. I know of no gentleman of my acquaintance whose moral character is fairer than Mr. Reed's. I never heard it questioned. I have always regarded him, and he is generally regarded in the State, as a high-minded, honorable and honest man. Never heard his truth and veracity questioned. As a business man his character is that of a prompt and honest man that always pays his debts. He is a man of great benevolence of character, and very fine impulse, and if he has any fault it is that he has always been ready to sacrifice his own interests and promotion to the interests of others, when he believed the public interest would be promoted by it. I regard him as a very unselfish man; and he has always shown a willingness to sacrifice his personal interests to the welfare of the country. I would be willing to trust him with my property and business to any extent.

JOHN F. POTTER,

Suscribed and sworn before me, this 25th day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Daniel H. Richards, being duly sworn on the part and behalf of Harrison Reed, testifies as follows:

Question. Where do you reside, &c.?

Answer. In Milwaukee; have resided there twenty-eight years; my business has been publisher and editor of a newspaper principally, but have been very much engaged in railroads.

Question. Are you acquainted with Harrison Reed, and how long have you known him?

Answer. I am. Have known him twenty-six or twenty-seven years.

Question. Where did he reside and what was his business?

Answer. At Milwaukee, and Neenah, and Madison. He was printer and publisher, which was his principal business. He was a property holder. My acquaintance with him was such as that I knew his general character by reputation; both as to truth and veracity, and his general moral character, as much so as any man in the State.

Question. What was his character in all those respects?

Answer. The best. It was good in every respect. I never heard or knew anything to his prejudice. I published a democratic paper and he a whig paper.

Question. What was his business character?

Answer. It was good. I have heard nothing against it, know nothing against it.

DANIEL H. RICHARDS.

Taken and subscribed before me, this 28th day of June, 1864.

AUSTIN SMITH,
Special Treasury Agent.

Abram D. Smith, a witness produced and sworn on the part of Harrison Reed, testifies as follows:

Question. Where do you reside, and where have you resided formerly?

Answer. I now reside at Beaufort, South Carolina, where I have resided since September, 1862. Previous to that I resided at Milwaukee, Wisconsin. Lived there from March, 1842, till I started for Beaufort.

Question. Are you acquainted with Harrison Reed, and how long have you been acquainted with him?

Answer. I am. I have been acquainted with him since 1830. When I first knew him he lived in Castleton, Vermont. Was an apprentice in a newspaper office. I was a student at medicine; boarded in his father's house; afterwards married his sister. I lived in his near neighborhood while in Milwaukee; knew his neighbors and his general reputation.

Question. What was his character and reputation morally, socially, for truth and veracity, and as a business man?

Answer. In all those particulars it was as nearly perfect as could be. I never heard a shadow of doubt cast upon his character in any respect.

Question. As a business man, was he prompt and honest in the payment of his debts?

Answer. I never heard anything to the contrary. I have dealt with him and always found him so, and have been acquainted with others who dealt with him and never heard any fault found with him in those particulars.

A. D. SMITH.

Homer G. Plantz, produced and sworn on the part of Mr. Stickney, testifies as follows:

Question. Are you acquainted with the district tax commissioners of Florida?

Answer. I am more acquainted with Mr. Stickney than either of the others. Have had some acquaintance with Sammis, very little with Reed.

Question. Where is your residence?

Answer. At present and for the last nine months I have resided at Key West, Florida; regard that as my residence.

Question. Is Fort Myers in Munroe county?

Answer. It is in Munroe county. A military post in Charlotte's harbor, Key West, is in the same county; the county seat, and the only organized municipality in the county.

Question. Has Mr. Stickney resided at Key West?

Answer. When I went to Key West I was a stranger, and having seen him occasionally at Washington, and understood he had resided at Key West, I made particular inquiries about him of a great many persons; and have talked probably with a hundred persons about him, and inquired of them what his character was, political and moral.

Question. What was Mr. Stickney's standing in the community there, morally, socially, and as a business man and politically?

Answer. I should say that his general reputation is unexceptional in all those respects.

Question. Have you heard any people speak against him?

Answer. I have. There are some people that speak against him; some on both sides.

Question by Mr. Stickney. Give the names of some of the men that have spoken against him.

Answer. Mr. Ferguson, now inspector of customs. Understood he has lived in Florida thirty-five years. Mr. Walker, of the Coast Survey. He told me, at the same time, he had never seen him. Spoke of him politically only. Mr. Parker said he left town in debt, some hundred dollars. Don't really remember any others. It is my opinion that nine out of ten of those that spoke against him are sympathizers with the rebellion.

HOMER G. PLANTZ.

Subscribed and sworn before me, this 24th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

(Mr. Stickney produces a letter from Robinson to him, dated June 12, 1863, which is annexed, marked Exhibit 16. Also, from same to same, dated July 8, 1863, marked Exhibit 17. Also, from Latta to Stickney, dated June 12, 1863, marked Exhibit 18.)

WASHINGTON, *July 25, 1864.*

Harrison Reed came before me, and on oath says the letter herewith presented, marked Exhibit 25, is in the handwriting of L. D. Stickney, and is the only letter received from him after he went north, in April, 1863, till after the sale of the Fernandina property, and is the letter referred to by me in my former testimony, page 44.

Witness also produces a letter from same to Robinson, marked Exhibit 26; this is also in the handwriting of Mr. Stickney.

Also another from same to same, dated June 21, 1863, threatening Sammis for exposing the iron transaction to Colonel Hawley, disparaging Hawley, and stating that he had settled the iron business. Received, and marked Exhibit 27. This is also in the handwriting of Mr. Stickney. Witness states, that shortly before that time Judge Latta, as provost marshal of Florida, had sold a quantity of iron belonging to the Florida Railroad Company to Mr. Robinson, for about 250 dollars, who had shipped some of it north. I understood Mr. Sammis had disclosed the transaction to Colonel Hawley, who took measures to have the iron seized as government property, claiming that the transaction was illegal. That the iron was in fact worth some 8 or 10,000 dollars; and this disclosure by Mr. Sammis was the conduct complained of by Mr. Stickney. I took no pains to inform myself in regard to the matter; supposed the transaction valid, and did not interfere.

Witness also produces another letter from same to same, dated 24th June, 1863, in Stickney's handwriting, showing that Sammis and others are out of the ring, &c. Received, and marked Exhibit 28.

Also, a letter from Morrill to Robinson, dated September 1, 1864, in Morrill's handwriting. Received, and marked Exhibit 29.

Also, another letter from Morrill to Robinson, dated September 6, 1864, in Morrill's handwriting. Received, and marked Exhibit 30.

Also, same to same, September 15, 1863, in Morrill's handwriting. Received, and marked Exhibit 31.

Also, same to same, September 10, 1863, in Morrill's handwriting. Received, and marked Exhibit 32.

Also, a letter from Judge Frazier to Robinson, dated October 8, 1863. Received, and marked Exhibit 33.

JUNE 29, 1864—10 a. m.

Met pursuant to adjournment.

L. D. Stickney produces and offers in evidence his letter to William Massi, dated August 18, 1863, which is received, by consent of Reed, and hereto annexed, marked Exhibit 20.

Also, Mr. Stickney produces a letter from Sammis to him, dated July 8, 1863, and offers the same in evidence; and it is received, with the consent of Reed, and marked Exhibit 21.

Also, Mr. Stickney produces a letter from Robinson to him, dated November 19, 1863, and offers it in evidence. Received by consent, and marked Exhibit 22.

Also, offers in evidence a letter from Mr. H. Lee Stoddard, in relation to the employment of himself and Davis, dated June 25, 1864; which is objected to by Mr. Reed, as not being on oath. Rejected.

L. D. Stickney, in continuation of his testimony, by special agent :

Question. When you made your statement to Judge Lewis, for the purpose of getting his opinion as to the validity of the sale at Fernandina, did you inform him that you directed the printer at Beaufort to go on and get up the notice ?

Answer. I have no recollection of mentioning the printer's name to Judge Lewis.

Question. Did you inform him that the printer showed you the proof-sheet of a part of the notice, and that you approved it ?

Answer. I do not recollect that I did.

Question. When you procured Mr. Chamberlain to give his opinion, did you inform him of what transpired between you and the printer, Gilbert, at Beaufort ?

Answer. I did not. I referred him to Gilbert, who was there, to ascertain the facts ; and he told me he consulted him ?

Question. Did Chamberlain, in his verbal opinion given at the church in Fernandina, state that the commissions were concluded by the record ?

Answer. I think he did.

Question. Did he state that you could not go back of the record ?

Answer. I do not remember.

Question. Did you inform him that there were papers in the hands of the clerk to be recorded, which had not been recorded, and which were part of the record ?

Answer. I did ; and he examined them. Mr. Driggs sent the record and the papers to his room.

Question. Were you present when he examined them ?

Answer. I was, some of the time ; also Mr. Alsop and Eward.

Question. Did you look over, so that you can swear particularly as to what papers were presented to him as a part of the record, and which he examined ; and what were they ?

Answer. I saw the letter of Mr. Reed to Commissioner Lewis, in reply to my own ; also, the report of Sammis and Reed ; the memorandum of agreement made by us in Washington, by which the clerk should record the papers. I did not see the affidavit of Gilbert.

Question. Did Chamberlain examine all those papers that you saw there ; and if he did, did he state whether he considered them any part of the record ?

Answer. He examined them. I do not know what he stated—whether he considered them a part of the record.

Question. Was it not in alluding to the matter referred to in those papers that he said you were concluded by the record, or could not go out of the record ?

Answer. It was not.

Question. What induced him to make that remark then ?

Answer. I don't know.

At his own request :

Question. Explain what you know about Taylor's bill, marked Exhibit D.

Answer. I took to Florida 1 vol. Curtis's Digest, charged at \$5 50, 750 of the 1,000 envelopes, and vol. 12 of the United States Statutes at Large. The lot were used and kept for my use here. Curtis's Digest I took to Augustine ; the volume of the United States Statutes is at Fernandina, with the others ; and the 750 envelopes were taken to the commissioner's office at Fernandina.

I went to Florida with the bona fide intention of making my residence there. I purchased a house of Captain James McKay, at Tampa, 120 miles north of Fort Myers. I wrote to my wife to come by the way of New Orleans ; she

was then visiting her relations in Indiana. She made an arrangement to come; but the war cut off communication, and prevented her. I remained there till driven off by the rebels, and was engaged in lumbering and agricultural business. Employed sometimes as many as a dozen hands; and I expect, when I can have secure protection, to make my residence at Fort Myers.

L. D. STICKNEY.

Subscribed and sworn before me, this 29th June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Harrison Reed, recalled by special agent, testifies as follows:

Question. Were the papers ordered to be recorded by the resolution passed at the meeting of your board in October, 1863, at Washington, all handed to you, and by you to the clerk to be recorded?

Answer. I took the book from Colonel Sammis's room, with the papers, and carried it with the papers to Mr. Driggs for the office at Fernandina, and gave to Driggs all the papers mentioned in the resolution but the affidavit of Gilbert, which I returned because it was not mentioned in the memorandum.

Question. What papers were missing, if any?

Answer. The order appointing Mr. Robinson clerk of the board, and the order directing a record of the acknowledgment of the opinion of the commissioner.

Question. Was that last order passed by your board, and where?

Answer. It was, here in Washington. I also returned the original resolution ordering the papers to be recorded, (Exhibit O,) because an order in another form had been recorded by Mr. Stickney in the place of this.

Question. Was the order recorded by Mr. Stickney to the same effect?

Answer. It was in the following words, substantially: "Ordered—John S. Sammis and Harrison Reed voting yes, and L. D. Stickney *no*—that the following papers (or documents) be placed on record." There followed on the record the letter of L. D. Stickney in full; then the opinion of Commissioner Lewis in reply thereto. Then he went right on and entered other matters, (I think first was the order of resale.) He left no room between the opinion of Commissioner Lewis and the other matters to enter the other papers required to be entered by the resolution. Finding it in that shape, I retained the original order.

Question. Did you show this original order to the clerk?

Answer. I did, or stated to him that the record would have to be corrected when we got together, not certain which, and gave him a copy of the missing order, acknowledging the record of Commissioner Lewis's opinion, (I think that is the paper.)

Question. Did the clerk ever have this order in his possession?

Answer. He did not. I retained it for my own protection.

Question. Did the memorandum direct the clerk to enter all the papers contained in the resolution, specifying them?

Answer. I think it directed him to enter my letter and the report of the majority of the board, without directing him to enter anything else. I told the clerk the papers would not be recorded in the order we had directed, and we would have to arrange that when the board met, and retained the original order and the affidavit of Gilbert for my own protection. There never was a meeting of the commissioners after that when the clerk was present with the book, while I was commissioner, so that I never had an opportunity to have the corrections made.

Question. Were you at Fernandina at the time the notice of sale of the property at St. Augustine was published?

Answer. I was here when it was ordered, and they had commenced the publication before I got there. I think it was on its second publication that I got there. I was there during the rest of the time of the publication till the day of sale.

Question. What paper was it published in ?

Answer. "The Peninsula," published at Fernandina.

Question. Who published "The Peninsula" then ?

Answer. W. C. Morrill was named in the paper as the publisher, J. K. Stickney was the active man.

Question. Was the paper published consecutively every week till the day of sale ?

Answer. It was not.

Question. How long was it suspended ; and at what period of publication of the notice ?

Answer. The third week of the publication of the notice there was no paper issued.

Question. What day in the week was the paper published ?

Answer. On Thursday.

Question. Do not the files of the paper show a publication every week ?

Answer. I don't know, but the next Tuesday after the omission of the publication a few copies of the paper were issued, dated Thursday of the week before, so that, if files were kept, it would appear as if it had been regularly published.

Question. Was Mr. L. D. Stickney there ?

Answer. No, not at this time.

Question. Was Mr. L. D. Stickney's attention called to the defect in the advertisement ?

Answer. It was ; also Mr. Alsop's. I wrote to Morrill and J. K. Stickney the letter marked Exhibit 4.

Question. Did four weeks elapse after the suspension and before the sale ?

Answer. No ; I wrote the letter the next Monday after the suspension, and the sale was the 21st December, 1863.

Mr. Reed offers a letter from himself to Commissioner Lewis to show that he gave notice to Lewis of suspension of the paper and other matters.

Objected to by Stickney, and rejected, but admit him to state whether he notified the commissioner.

Witness says, I notified Commissioner Lewis at the same time that I notified the parties.

Question. How many publications were there in all, including the irregular one issued on Tuesday ?

Answer. Five. My recollection is that the sale was four weeks, and from the day of sale to the next Monday after the first publication.

The commissioner arrived at Fernandina on the 16th of December, before the sale, I think. On the same evening we held a meeting, and I told them the notice was invalid, on account of the suspension. Mr. Stickney said that was mere bagatelle, and immediately wrote a resolution to proceed to the sale, which was passed, he and Alsop voting yes and I voting no. I replied to Mr. Stickney, that under my oath of office I could not go on with the sale. I did not attend. I immediately notified the department again of what had transpired and my opinion about it. Letter on file.

Before I signed the order for the resale of the property at Fernandina, I was assured by Commissioner Lewis that an order would be issued requiring a resale, and I signed it with that express understanding. Such order I have never seen, and I understand it has never been made.

HARRISON REED.

Subscribed and sworn before me, this 29th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Mr. Reed here produces an abstract of cash transactions of Florida direct tax commissioner at Fernandina. Received by consent and annexed, marked Exhibit 23. Also, memorandum of account of Harrison Reed with Florida direct tax commissioner, received by consent, and marked Exhibit 24.

Alexander W. Randall, being duly sworn, deposes and says as follows, on the part of Reed:

My residence is at Waukesha, Wisconsin. Have resided there (with the exception of four years that I was governor and resided at Madison) over twenty-three years. I am acquainted with Harrison Reed; have known him over twenty-three years; have known him well, and his associates and acquaintances in his neighborhood, and know his general moral character and his general reputation for truth and veracity.

Question. What is his general reputation for truth and veracity?

Answer. It is good.

Question. What is his general moral character?

Answer. It is good. His associations have been with the best men in the State.

Question. What has been his business mostly in Wisconsin?

Answer. A portion of the time he has been farming; but most of the time connected with the press as editor and publisher; has been a good deal of a public man.

ALEX. W. RANDALL.

Subscribed and sworn before me, this 29th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Leonard J. Farwell, being duly sworn on the part of H. Reed, testifies as follows:

I reside in Madison, Wisconsin. Have resided in Madison since 1851; before that I lived in Milwaukee from about 1840; am acquainted with Harrison Reed, and have been acquainted with him ever since I first went to Milwaukee; have been well acquainted with him; have known him intimately most of the time, and I know his general moral character and his general reputation for truth and veracity.

Question. What is his general character for truth and veracity?

Answer. It is good.

Question. What is his general moral character?

Answer. It is excellent. I never heard anything against him in my life in that way or any other.

Question. What is his business character?

Answer. I knew him first as an editor of a paper in Milwaukee; then he went to the northern part of the State as a farmer, and then to Madison as an editor and publisher of a paper. I don't know as I should call him a very successful business man. He is always reliable and prompt, as far as in his power; never knew him to fail to pay a debt; don't know that he was ever embarrassed so that he could not pay his debts.

L. J. FARWELL.

Subscribed and sworn before me, this 29th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Charles D. Smith, being duly sworn, on the part of Mr. Reed, testifies as follows:

Question. Where do you reside?

Answer. Temporarily in Washington. My residence is Kenosha, Wisconsin; have resided at Kenosha two years; three years before that at Milwaukee; before that I resided at Memphis, Tennessee; went to Memphis about the first of March, 1856, resided there till June, 1858, when I left; I was cashier of the Bank of West Tennessee while I resided there.

Question. Were you acquainted with L. D. Stickney?

Answer. I had no personal acquaintance with him.

Question. Did he reside there while you resided there?

Answer. A gentleman by the name of L. D. Stickney resided there and was connected with the Cincinnati and Little Rock Slate Company, so reputed. They had a banking office there where they did business, in which Mr. Stickney was reputed to have an interest.

Question. Were you acquainted with the business men of Memphis?

Answer. To some extent.

Question. What was his general reputation for truth and veracity?

Answer. I don't know as I ever heard that question. I have heard him spoken of as an unreliable business man.

Question. Was that his general reputation?

Answer. It was. Aside from that, I heard nothing said in regard to his general moral character or his character for truth and veracity.

Cross-examined by Stickney.

I was there when the office of the slate company closed. The men I heard speak about his business reputation were reliable business men; should think what was said against him grew out of his connexion with that slate company principally.

CHARLES D. SMITH.

Subscribed and sworn before me, this 29th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Adjourned to 10 o'clock to-morrow morning.

THURSDAY, June 30, 1864—10 a. m.

Met pursuant to adjournment.

John D. Defrees, being duly sworn on the part and behalf of Mr. Stickney, testifies as follows:

My former residence was in Indianapolis, Indiana; lived in Indiana from 1831 to 1861; at South Bend till 1843; about the rest of the time at Indianapolis; am acquainted with L. D. Stickney; was acquainted with him in Indiana, and have since met him in Washington; he lived in New Harmony, about 160 miles from Indianapolis; I was acquainted with most prominent men in that part of the State; I was editor of the Indiana State Journal; I believe he was selling goods; don't know what business it was.

Question. Were you sufficiently acquainted with him to know his general character?

Answer. I think so.

Question. What was his general reputation for truth and veracity?

Answer. Good.

Question. What was his general moral character?

Answer. Good, for anything that I know; never heard anything against it anywhere.

Question. What was his business character?

Answer. I have known more of that here than there. I have had business transactions with him here, and his business character is good; never heard anything to the contrary there.

Question. Where do you now reside, and how long have you lived there?

Answer. Washington, and have lived here since 1861. Am superintendent of the government printing office; Mr. Stickney was an active whig in Indiana, and is now a republican, a Union man.

By Mr. Reed:

Question. Are you acquainted with James M. Latta, of Indiana?

Answer. Yes; I know his father, and knew him while a small boy; did not know much of him there; have known more of him here; have seen him here frequently; he was clerk in the Interior Department; never had any business transactions with him; I was acquainted in that part of the State, (Indiana;) was frequently at his father's house. From my acquaintance in that part of the State, I knew his general character. His general reputation for truth and veracity was, I think, good; never heard anything against it; never heard anything against him here; met him every few weeks; he frequently called at my house.

JOHN D. DEFREES.

Subscribed and sworn before me, this 30th day of June, 1864.

AUSTIN SMITH,

Special Treasury Agent.

Affidavit of Stephen Remington, of Memphis, Tennessee.

Question. What is your age, and where have you resided for the past six years?

Answer. I am thirty years of age, and I resided at Memphis, Tennessee, from 1856 to 1861. I left there soon after the attack of Fort Sumter.

Question. Were you acquainted with L. D. Stickney during your residence in Memphis? if so, what was his business?

Answer. I was; he was editor of the Memphis Enquirer.

Question. What was the political character of the Enquirer?

Answer. It was decidedly Union during Mr. Stickney's connexion with it up to 1860, and so regarded by the secessionists.

Question. What was Mr. Stickney's standing in the community socially, politically, and as a business man?

Answer. It was sound in all these respects. As the conductor of a Union newspaper the secessionists were violently opposed to him, and did not scruple to speak against him. I am sure he had the confidence of the best men of the Union side.

STEPHEN REMINGTON, JR.

Sworn to and subscribed before me, this 5th day of July, 1864,

[Stamp, 5 cts.]

CHARLES P. WANNEIL, J. P.

Affidavit of Mr. Houston, of Memphis, Tennessee.

Question. What is your name, and age, and where has been your residence?

Answer. William Houston; I am about sixty years of age, and from 1846 to 1861 I resided in Memphis, Tennessee. Since 1861 I have resided in Washington, D. C.

Question. What was your business in Memphis?

Answer. A part of the time I was the city recorder, also I was engaged in mercantile business.

Question. Were you acquainted with L. D. Stickney during your residence in Memphis?

Answer. I was.

Question. What was his business?

Answer. He was editor and conductor of the Memphis Enquirer from 1856 to 1860, or about that length of time.

Question. What was the politics of that paper?

Answer. Whig and Union, very decidedly.

Question. What was Mr. Stickney's standing in Memphis socially, morally, politically, and as a business man?

Answer. It was good. I never heard anything to the contrary but that he was a correct, gentlemanly man. During the latter part of Mr. Stickney's editorial life in Memphis, party spirit ran high, and, of course, the opposition journals violently opposed him. The Enquirer, under Mr. Stickney's direction, held a very respectable rank as a public journal.

W. HOUSTON.

Sworn to and subscribed before me, this 5th day of July, 1854.

[Stamp, 5 cts.]

CHARLES P. WANNELL, J. P.

Affidavit of L. A. Whitely.

Question. What is your age and residence?

Answer. About forty years of age; my residence at present is Washington, D. C.

Question. Are you acquainted with L. D. Stickney? if so, how long?

Answer. I know Mr. Stickney since about 1853.

Question. In what business has he been engaged since you knew him?

Answer. When I first knew Mr. Stickney he was engaged with George D. Prentice, of the Louisville Journal, and other gentlemen, in the construction of the Memphis and Little Rock railroad; subsequently as the editor and conductor of the Memphis Enquirer.

Question. What was Mr. Stickney's standing socially, morally, and politically during the period of your acquaintance with him?

Answer. It was good; I never heard anything to the contrary. The Memphis Enquirer during his connexion with it was an advocate of the Union party. Subsequently the Enquirer passed into the hands of Solon Borland, a political adventurer and a rebel without principle. Under Mr. Stickney's management the Enquirer was generally regarded as a vigorous, high-toned journal.

L. A. WHITELEY.

Sworn and subscribed before me, this 5th day of July, 1864.

[Stamp, 5 cts.]

CHARLES P. WANNELL, J. P.

Affidavit of Emerson Etheridge.

Question. What is your name and age, and where is your residence?

Answer. Emerson Etheridge; I am forty-four years of age, and have resided for the last thirty years in Workley county, West Tennessee.

Question. Are you acquainted with the prominent men of West Tennessee and in the city of Memphis?

Answer. I am.

Question. Were you acquainted with L. D. Stickney, and where did you become acquainted with him?

Answer. Yes; I became acquainted with him at Memphis in 1857.

Question. What was his business, his position, his political association, his character?

Answer. He was then one of the editors or proprietors (perhaps both) of the Memphis Enquirer, a political newspaper. The paper was devoted to opposition to Andrew Johnson, I. G. Harris, and other prominent men, who were then then believed or known to be advancing the cause of the disunionists. His politics were of the conservative or Union school and opposed to the radical or disunion schemes of Johnson and his associates, who were stimulating and encouraging disunion by denouncing the people of the north for opposition to the extension of slavery. This I know from the fact that the paper supported my re-election to Congress, while Johnson and other disunionists were denouncing me as an *abolitionist* and "traitor to the south," for having voted against the Kansas-Nebraska bill, and for a resolution of Congress denouncing the re-opening of the African slave trade. After Mr. Stickney ceased his connexion with the Enquirer, I knew no more of him until after the beginning of the rebellion, he, as he afterwards informed me, being at that time a resident of Florida. He had the full confidence of the prominent Union men of the State.

EM. ETHERIDGE.

Sworn to before me, this 6th day of July, 1864.

[Stamp, 5 cts.]

CHARLES P. WANNELL, J. P.

Lyman D. Stickney, being duly sworn, makes answer to the several allegations of Harrison Reed, contained in his bill of charges of dates February 15, 1864, and March 4, 1864, as follows :

The business of the Florida direct tax commission from the time the commissioners were qualified to enter upon the duties of their office *was confided almost exclusively to me* ; I employed clerks to make copies from the census bureau, purchased the outfit of stationery, &c., directed its shipment, and generally performed the labor required about the foregoing. Colonel Sammis was in New York ; Mr. Reed, in Washington, occupied much of the time, until he left for New York, in the care and nursing of a dying wife, of the burden of which he was relieved by a member of my own family. After completing the necessary arrangements in Washington I repaired to New York, where I met Messrs. Sammis and Reed. Before we embarked for Florida, I returned to Washington to aid and assist Honorable Eli Thayer in his proposed plan of colonizing Florida by emigration from the free States. It was believed by a majority of both houses of Congress, by the Secretary of the Treasury and other members of Mr. Lincoln's cabinet, also by the Florida direct tax commissioners, that Mr. Thayer's scheme, if carried out, would speedily bring Florida back to the Union a free State. It would send thousands of loyal people there devoted to the United States government, who would become purchasers of lands forfeited for non-payment of the direct tax. A proposition that I should write a popular history of Florida, for general circulation at the north, and in aid of Mr. Thayer's scheme, met the approval of the Secretary of the Treasury. To expedite this undertaking, which it was believed would greatly promote the success of the Florida direct tax commission, I purchased Williams's History of East Florida, \$5, and Blodget's climatology, \$5. The work was commenced at once, and several quires of manuscript got ready ; I also contributed articles to the reports of the Commissioner of Agriculture. Mr. Thayer's scheme failed to be carried into execution, and no further steps were taken towards the publication of the History of Florida. I returned to New York, and after completing my arrangements, embarked for Florida as soon as I could get transportation. In addition to the stationery purchased by me for the use of the commission of Hudson Taylor and Ames & Barnes, I obtained transportation on a government transport, of goods purchased by James M. Latta, consisting of rifles, pistols, ammunition, bedding and bedsteads, and stationery, &c., which the commissioners might require from time to time in the performance of their duties. Expecting to carry on surveys

of land forfeited for non-payment of the direct tax, and not knowing what protection could be afforded by the military, I proposed to arm a company of contraband assistants to protect the commissioners while conducting field-work. Upon my request the Commissioner of Internal Revenue asked transportation from the War Department for, among other items of baggage, the rifles, &c. I did not deem it proper to purchase on government account arms, ammunition, bedding, &c., but I told Mr. Latta if he would purchase these articles the commissioners and their employes would supply themselves from his stock as they might need, and to secure safety and promptness in transportation I gave permission to have his packages forwarded in my name officially. At that time we all expected Mr. Thayer would soon follow with a colony of emigrants, to become settlers in Florida. Under that impression, I think, Messrs. Ames and Barnes advised Mr. Latta to add many articles not contemplated by me. I think I told them four or five hundred dollars would probably be needed. What articles Mr. Latta purchased of Ames and Barnes I did not know until he opened his goods in Fernandina. Mr. Latta sold to the commissioners and their employes bedsteads, mattresses and other articles I cannot now enumerate; the balance of his stock he disposed of to W. C. Morrill, a merchant then doing business in Fernandina, under Brigadier General Saxton. Subsequently Mr. Latta sold his rifles, and some pistols and ammunition, to the officers of the 1st and 2d regiments South Carolina volunteers, (colored.) This arrangement I aided as far as I could, and I know that it met the approval of Generals Saxton, Hunter, and Gillmore. The rifles were Ballard's patent breech-loading, a very effective weapon in the hands of sharpshooters. Mr. Latta sold his rifles and ammunition at an advance over the manufacturer's prices sufficient to cover interest and cost. Not being required as originally intended, I felt anxious that he should find a customer so consonant with the public service and without loss. Mr. Latta's arrangement with Mr. Morrill I always believed was entirely satisfactory to himself. He never told me it was not. Mr. Morrill was at that time a government agent, under General Saxton, to supply superintendents of contrabands.

Two young men, William A. Davis and H. L. Stoddard, were engaged by me to go to Florida to act as assessors and agents of the direct tax commissioners. We all went together. I had known them but a short time. Mr. Stoddard I had employed to copy in the census bureau the returns from Florida. Both were recommended to be active and intelligent. During the month of January, 1863, they were engaged on the work of the commissioners for a short time. Confined to the town of Fernandina there was not much work to be done. I therefore applied to Generals Saxton and Hunter for a military force, to give the commissioners the public records and more territory for the prosecution of business. That we expected to procure, and until gained, commissioners, clerks, and all hands must necessarily be idle. The compensation of Davis and Stoddard was fixed at seventy-five dollars per month each. Mr. Davis left Fernandina on the 20th July, 1863, and Mr. Stoddard on the 23d August, 1863. They were allowed compensation from January 5, 1863, to June 30, 1863. I made out the account of each, certified to the same, obtained warrants payable to the order of each respectively for the amount of the account, which I delivered to said Davis and Stoddard. At a meeting of the Florida direct tax commissioners in Washington, in October, 1863, Mr. Reed, for the first time, objected to the payment of Davis and Stoddard; said they had rendered no service. Colonel Sammis, my other associate, replied: "You know better, Mr. Reed. They were employed by Mr. Stickney for the public service, and as he derives no personal gain or advantage, they should be paid. They have done as much work as any of us, and I shall vote to ratify Mr. Stickney's action." It is apparent Mr. Reed was moved by a retaliatory spirit, for the reason that I had caused the sale of forfeited lots in Fernandina, made by Colonel Sammis and himself in June, 1863, to be set aside. From the

organization of the board of commissioners, by the concurrence of my associates, Sammis and Reed, often expressed in writing and verbally, I have acted as its chairman. All communications to the board received by me were delivered to the clerk to be filed in the commissioners' office. Official letters written by me were copied in the letter book, communications received prior to the first meeting of the board were recorded in the minute book, and the proceedings of the several meetings of the board held in Fernandina, in January, 1863, were also entered in full in the minute or record book, read in presence of the board, adopted, and signed.

L. D. STICKNEY, *Chairman.*

Attest: J. S. DRIGGS, *Secretary.*

At one time Colonel Sammis proposed that notice of the assessment of Fernandina should be given without a specific valuation of the several lots, and the clerk may have written one or more notices. The subject was discussed certainly in no serious mood by me, but rather to show its fallacy, and abandoned almost as soon as stated. Mr. Reed, I believe, took a correct view of the matter.

Taking a somewhat active part in securing the occupation of Jacksonville, Florida, by United States military and naval forces, Brigadier General R. Saxton appointed me superintendent of contrabands (colored persons of African descent) for the State of Florida, with authority to provide for them subsistence; (filed with testimony.) In pursuance of this appointment, I authorized goods to be taken to Jacksonville and Fernandina. When Jacksonville was evacuated, March 29, 1863, a great many ladies were crowded on board the United States transport steamer Convoy, compelled to remain at anchor at the mouth of the St. John's river on account of a storm. These ladies were actually suffering for provisions. I disbursed among them and the negroes, who were equally destitute, provisions costing more than fifty dollars, for which I have had no compensation. This is well known to Judge Frazer and others. For little more than one year I was a partner of the firm of Robinson, Morrill & Co., dating from February 11, 1863. I took no part in the management of its business. I was in Washington in July of that year. Messrs. Robinson and Morrill were in Fernandina, at which time Mr. Robinson drew up the articles of partnership, and sent copies to me for my signature. The arrangement was their own, which I approved and adopted. I have not recovered one cent of profit from the concern. When Mr. Robinson sold his interest, I transferred mine to Mr. Morrill, for no other consideration than that he should pay the liabilities and hold me harmless from loss. I always told my copartners my interest must be nominal, for I had no time to devote to the business, but if incidentally I could aid them I should be glad to do so. From the 16th February, 1863, the date of the copartnership, until I left for Washington on the 1st of April, I was only three days in Fernandina. During those days my time was occupied with the military movements in Florida. One Colonel Heggins sent me from Jacksonville to Fernandina in charge of the United States transport John Adams, for re-enforcements and siege guns. The Adams remained at the wharf only one night, during which the men and guns were put on board. During the time, Mr. Morrill put on board some provisions which I ordered for Jacksonville. Hence it is evident I could not have given any time to the business of a store in Fernandina. I remained in Washington after 16th of April, at the request of the Secretary of the Treasury, he believing I could better serve the government there than in Florida.

Another of Mr. Reed's charges is that I took possession, through my partner and brother, of a newspaper known as "The Peninsula." I never had possession of the paper, nor any interest in it or profit from it, directly or indirectly, nor did I ever have any connexion with James M. Latta in its publication. ^{by} As a political

movement I was glad to have an abolition paper established in Florida; for that purpose I would give it all the aid in my power; further, I felt no interest in its success. Colonel Sammis wrote to me from Fernandina on the 8th July, 1863, saying the press was in his charge by order of General Hunter, and he asked me to procure an order from General Gillmore to permit him to take the press to St. Augustine. At a later date Colonel Plaisted gave Mr. Morrill possession of the press, in my absence and without my knowledge. In the same month I met Mr. Latta at Washington, on his way to his home in Indiana. He mentioned the allowance made him by Sammis and Reed for advertising, (\$2,200,) and added he had to give Mr. Reed about \$600 of it. He said Mr. Reed gave as a reason for claiming the money, that I had means of making money outside of my salary. Mr. Latta further added that for the amount of money retained Mr. Reed gave him a draft on his brother in New York. They both went to Hilton Head together; then Mr. Reed told him the draft would not be paid, he had no money in his brother's hands. "Why did you give it to me then," said Latta. "To blind Sammis and Driggs," Mr. Reed replied. Mr. Latta further added that the draft was changed to Mr. Reed's personal obligation. Mr. Latta gave me distinctly to understand that Reed held this money in consideration of giving him the advertisement. No unprejudiced person can read Latta's letters to Commissioner Lewis and myself and come to a different conclusion. He says in his letter to me of the 31st October, 1863, filed with the Secretary of the Treasury, my own honor demanded that Mr. Reed should be promptly dismissed from the commission. He concludes the letter thus: "Sammis said," before he would sign the order to pay my bill for advertising, "Latta, there is to be a divide of this hereafter," to which he gave assent, and Sammis signed the order.

I had no notice of the order to advertise the lots in Fernandina, nor of the sale which followed in June, 1863. Mr. Gilbert was sent to Beaufort early in April to arrange for putting the advertisement in type. He made some progress, and showed me part of a column set up, which met my approval. When the advertisement would be ready was entirely unknown, even the necessary type was wanting. Mr. Cooley's bill bears date April 23, 1863. The type must come from New York before use. The advertisement itself did not appear until about May 17. I was not present at the meeting which ordered the advertisement in May, 1863, nor did I have any notice of it. Neither was I present at the sale on the 15th June following, or advised when it would take place. I did not sign the advertisement even, or authorize any one else to put my name to it. I had no voice in fixing the printers' pay. Colonel Sammis's letter acknowledges my written instruction to postpone the sale; my verbal message by Mr. Morrill is to the same effect. This letter and Mr. Reed's testimony show that they bought at their own sale, and that Sammis a month later had paid nothing. I am positive the question was never mooted by the commissioners about buying at their own sale. I did tell Mr. Reed there were good chances for speculation by purchasing Florida lands. That I don't doubt, and I am now negotiating a purchase of a northern gentleman for myself. The question of a commissioner purchasing at his own sale I have heretofore discussed, taking different sides for the sake of argument and to elucidate the point, but the law is certainly too clear to admit of doubt.

The stationery bill of Ames & Barnes, amounting to \$570 25, I approved, and a portion of the goods, such as could be packed in a trunk, were taken by me to Florida; I still hold them, such as have not been used by the commission, for its use. All the goods enumerated in the bill, Messrs. Ames & Barnes say were shipped by them. If none but what I carried in my trunk have been received by Messrs. Sammis and Reed or the clerk, the package must be in some of the government storehouses at Hilton Head or Beaufort. Messrs. Ames & Barnes must show on their part, by receipts or bills of lading, or other satisfactory evidence, that they made the shipment, before they can be exon-

erated. Of their bill I have received only the articles carried in my trunk writing desk, and express box. Several articles mentioned in Hudson Taylor's bill were delivered to me in Washington, the remainder I have no doubt were shipped by him and received in Florida. All the published volumes of the United States Statutes at Large and Curtis's Digest of Decisions of Supreme Court have been in the office for a long time.

A box of stationery opened in the store of Robinson, Morrill & Co., in January, 1864, arrived at Fernandina during my absence. It seems some bottles of ink were broken in landing the box on the wharf, which caused it to be taken to the store and opened. The stationery was taken out, wiped and put up to dry. As soon as the clerk arrived he repacked all the articles and took the box to the office. At least, he so informed me. The field glass was for Mr. Alsop, I delivered it to him, also one penknife, one I have in use—there are four on hand for future use.

A large quantity of stationery has been taken to the commissioners' offices in Fernandina and St. Augustine during my presence and absence. When I returned to Florida, in August last, there was none on hand at Fernandina, and scarcely any at St. Augustine; Colonel Sammis, I am informed, distributed a good deal among his negroes. I was also told by Colonel Sammis and Mr. Driggs, the clerk, that Mr. Reed had stripped the office at Fernandina of stationery, and had made a very improper use of it. Seeing a tendency to wantonly waste public property, I delivered into their hands, of the articles I took down, only such as I deemed necessary. When Mr. Alsop, the new commissioner, arrived at Fernandina in December last, I called his attention and Mr. Driggs to the property in my possession belonging to the government. The writing desks, express boxes, in fact, every article of government property used by the commissioners, are to be returned when their official term ends, or to be paid for. It is proper for the board, from time to time, to report their acts, and the property belonging to the government on hand. When I went to Florida, in August, such a conflict of opinion, and I might say division, existed, that no satisfactory report could be made. At the meeting in Washington, it was not the time nor place to make a report. Mr. Alsop and I went to Florida in December, 1863. The next day after our arrival at Fernandina we embarked for St. Augustine to make sale of the lots in that city forfeited for non-payment of the direct tax. When we returned, early in January, Mr. Reed, as he said, was out of office. Since that time there has been no board to transact business. Both Mr. Alsop and myself, as will appear by letters on file in the Treasury Department, have urged that a full board be commissioned for the despatch of business. Up to the present date there is not a full board of direct tax commissioners for Florida, and until there shall be no report can be made.

Again, I am charged with interpolating and falsifying the records. The records of the board, when I have acted as chairman, are faithful transcripts of its proceedings. All the papers, orders, &c., proper for record at the meetings in Washington, were delivered with the record-book into Mr. Reed's hands, and, by mutual agreement between the members of the board, he was authorized to take them to the clerk for record at Fernandina. This arrangement was made to save time. The memorandum of agreement, reduced to writing by me, and which Mr. Reed delivered to Mr. Driggs, the clerk, with the record-book and papers, is substantially as follows:

WASHINGTON, *October 12, 1863.*

The following report, letters and papers, are a part of the proceedings of the board of commissioners, under date of October 12, 1863, and are to be entered as such, when received by the clerk, by the unanimous consent of the board. When the controversy about the tax sale of lots of Fernandina, by Messrs.

Reed and Sammis, in June, 1863, was referred to Hon. C. S. Chamberlin by Mr. Alsop and myself, for his written opinion, now on file in the office of the Commissioner of Internal Revenue, the report of Messrs. Sammis and Reed, Mr. Reed's letter of October 12, 1863—in fact, all the papers delivered by Mr. Reed to Mr. Driggs, as well as the record-book, were examined by Mr. Chamberlin, and formed, in great part, the basis of his opinion. The report and letter of Mr. Reed are widely at variance with his testimony in the present examination.

Mr. Reed has made an exhibit of my letter to the Commissioner of Internal Revenue about his purchase of a bill of type in New York, of J. G. Cooley, which, with the testimony of Judge Smith, will explain my letter. The bill is as follows:

NEW YORK, *April 23*, 1863.

Florida Tax Commission, per order of Harrison Reed, esq.,

Bought of J. G. Cooley—

222½ lbs nonpareil type, at 58 cents.....	\$129 04
2 boxes and cartage	1 38
Prepaid freight by Adams Express.....	4 45
	<hr/>
	134 87
	<hr/>

The allegation by Mr. Reed, that the charges had been preferred against him at *my instigation*, is untrue in every particular.

I did not know that Mr. Helper had preferred charges against Mr. Reed, or any one else, until informed of the fact by a clerk in the office of the Commissioner of Internal Revenue. When these charges were made I was in Florida, or on my way there, and Mr. Helper in New York. I think Mr. Downs, the chief clerk, said he believed I was implicated in some of Mr. Helper's statements. I then wrote to him asking him if he had made any charge against me. Mr. Helper replied by asking me to call on Commissioner Lewis to examine the papers he had filed in his office.

Mr. Reed further says I have made a false statement of the action of the board, and procured a decision on such false statement, for the purpose of furthering private speculations in connexion with his (L. D. Stickney's) agency of the rebel railroad, and in direct subversion of the interests of the government, and of the freedmen whom it is bound to protect. This rebel railroad, whose corporate name is the Florida railroad, terminating at Fernandina, is principally owned in New York. One gentleman, Mr. Marshall O. Roberts, is a creditor of this railroad company for more than three-quarters of a million of dollars. Mr. Roberts's loyalty is unquestioned; he has loaned the government very large sums of money to aid it in putting down the slaveholders' rebellion; he is one of the most enterprising public-spirited men of the time, ready to employ his great wealth on the side of the Union in the war now waging against the southern rebels. I am Mr. Roberts's attorney, to guard and protect his interests in Florida. Lawless persons were appropriating to their own use the rolling stock and machinery of the road. Property of this description, amounting to several thousand dollars, had been carried off since the United States military occupation of Fernandina. It was to prevent this destruction that Mr. Roberts employed me as his attorney. I at once put Mr. William Massi in charge, with instructions not to permit even the military authority to remove any article belonging to said road without first giving a receipt for it, and under no circumstances to permit private persons to appropriate anything belonging to the road.

To the charge of obtaining the signature of John S. Sammis to a false statement by intimidation or misrepresentation, I will only add, I wrote the letter at Mr. Sammis's request; he read it before signing it, signed it voluntarily, and

every material statement therein is sustained by other letters written by Colonel Sammis and Mr. Reed's testimony in this investigation.

At the commissioners' meetings held in Washington in October last, and the meeting at which Mr. C. L. Robinson was first called on by Mr. Reed to act as clerk, the opinion of the Secretary of the Treasury, touching the validity of the tax sale at Fernandina by Sammis and Reed, was read by me in presence of Sammis and Reed and Robinson. I had hardly finished reading it when Mr. Robinson said, with evident feeling, "*that opinion don't touch the case.*" A discussion followed which showed Mr. Robinson's interest. He had purchased property at the sale of forfeited lots in Fernandina by Sammis and Reed, in June, 1863, for about three thousand dollars, the assessed value of which was about seventy-five thousand dollars. At a fair sale the same property would bring at least two-thirds its assessed value. Much of Mr. Robinson's purchase is the most desirable property in Fernandina. I know persons who will pay at a resale more than the assessed value for several improved lots bought by Mr. Robinson. Hence I was in not favor of Mr. Robinson being clerk of the board. He said unless it was mutually desirable he would not act, and withdrew. I did propose to go into an election of a new permanent clerk of the board and dismiss Mr. Driggs, as Mr. Reed had said such a change was desirable, but he protested against any such action, and the subject was dropped. He said he was satisfied with Mr. Driggs. After learning some of the particulars of the tax sale of forfeited lots in Fernandina by Sammis and Reed, in June, 1863, and upon consultation with the Secretary of the Treasury, I left Washington on the 29th of July for Fernandina for the purpose of having said sale set aside. I arrived at Fernandina on the 15th of August, remaining there eight days, and returned to Washington on the 6th of September. While in Fernandina a meeting of the board was held at the office of the commissioners. I told them that the Secretary of the Treasury had said the sale made by them in my absence, without my knowledge or concurrence, was void, and I had therefore come down to have it set aside and a resale ordered. Colonel Sammis at once agreed to this. Mr. Reed opposed it. The vote was finally taken on my resolution to set the sale aside, and carried—Sammis and I voting in the affirmative, Mr. Reed in the negative.

Sammis and I signed an order to the printer to re advertise; Mr. Reed refused. That day Mr. Reed asked and obtained a private interview with me. He proposed that I should select out such lots as appeared to me defective in title or invalidated the sale, and join him and Colonel Sammis by signing the certificates to all others. I told him I had no feeling in the case, but I had no right or authority to act as he proposed. By doing so, if his and Sammis's acts were illegal, by ratifying them I should become a wrong-doer myself, without the curing original defect. The amount paid for advertising gave him most trouble; but for that there seemed to be no obstacle in the way of a resale. He spoke of having exacted from Mr. Latta an agreement to continue the publication of "*The Peninsula*," but would show no contract. He said he was a practical printer; that he would do the type-setting and some other things about the printing office to lessen the expense. To that I replied, "I will see Mr. Morrill and urge him to make such an arrangement with you." I did see him, and had hopes at one time they, Morrill and Reed, would come to an understanding, but they did not. I had learned, before going to Florida this time, that Sammis was behaving very badly; few letters addressed to me by C. L. Robinson and James M. Latta, copies of which are made exhibits in Judge Smith's testimony; hence my letter to Mr. Reed of June 30, 1863, copied in his charges of February 15, 1864. On the 8th of July, 1863, Mr. Robinson wrote to me about the tax sales and the business occupying Mr. Reed, a copy of which letter is filed with testimony before Judge Smith. Unable to come to a satisfactory understanding with my associates, I returned to Washington, as before stated,

on the 6th of September. The next day I addressed a letter to Hon. J. J. Lewis, Commissioner of Internal Revenue, asking an opinion touching the tax sale at Fernandina by Sammis and Reed, June 15, 1863. This opinion, approved by the Secretary of the Treasury, declared the sale void.

The Secretary of the Treasury, under date of September 18, 1863, wrote to Messrs. Sammis and Reed as follows: "You will please report to me if any sale of lands charged with the payment of taxes has been made by you in the absence of your colleague, Mr. Stickney; and if such sale has taken place, you will state the names of the several purchasers, the price at which the lots were respectively sold, and the dates of the several certificates."

Mr. Reed replied by saying: "On the 26th of September I had the honor to submit to your department a report of the proceedings of the board of direct tax commissioners for the district of Florida, which, I believe, contains all the information sought in your inquiry." (See on file in Bureau of Internal Revenue.)

Now, that report, a copy of which is herewith submitted, is materially contradicted by Mr. Reed's testimony in this investigation. Sammis and Reed were purchasers at their own sale. In his report Mr. Reed did not give his own or Mr. Sammis's name as purchasers. Robinson's name appeared.

I left Washington again on the 25th of November for Florida. On the 16th of December following I arrived at Fernandina and left the following day for St. Augustine, to attend the tax sales at the latter place, advertised to come off December 21, 1863. Mr. Alsop, successor to John S. Sammis on the Florida direct tax commission, accompanied me. The day of our arrival in Fernandina the board met and transacted business. Mr. Reed promised to go with Mr. Alsop and myself the next day to St. Augustine. The boat, as we all understood, was to leave at 5 a. m. Mr. Reed not appearing at the appointed time, the boat was detained for more than an hour on his account; but he kept away and we left without him. The sale commenced on the 21st December, Judge Dunham acting as auctioneer, Mr. Driggs as clerk, and was conducted in the usual form. It was continued from day to day until all the lots advertised were sold. I did not at the sale make any purchase, directly nor indirectly, nor have I since. I am not the owner of any real estate in St. Augustine. Mr. W. C. Morrill bid off lots amounting to \$1,790, as I see by my memorandum. About \$1,100 of the above amount was lots he purchased for John Hoy; Mr. Alsop and I received Mr. Hoy's drafts to that amount in payment for the lots bid off for him by Morrill. Mr. C. L. Robinson bid off a larger amount of property at this sale, but acted in bad faith with Mr. Alsop and myself about the payment. He told both of us his funds were at Fernandina, and he would settle his bids as soon as we should return. After a lapse of three months he only settled a portion, and in direct violation of repeated promises to pay up in full, suffered three lots, amounting to several hundred dollars, to be returned forfeited for non-payment. (See report on file.)

Mr. Canova proposed to redeem one of the lots bid off by Mr. Morrill, alleging he held a valid lien thereon, a mortgage for \$500, which he did not produce. I told Mr. Canova we could not hear his application, but a third commissioner was expected to arrive soon, when the board would hear and determine his case. I have learned from Judge Fraser and other prominent, loyal citizens that Mr. Canova is a rebel.

"I have," says Mr. Reed, "by intimidation and promises to secure them against competition at a resale, compelled the surrender of certificates of purchase at the sale of property in Fernandina in order to prevent an examination into the validity of said sales and to secure the return of the property to market, so as to open it anew for the benefit of the representatives of the rebel railroad company, and to secure personal ends."

As the sale had been set aside, I invariably advised the certificate holders to

surrender them to the clerk and get their money back. I was often asked, "Will the certificate I hold be received in full payment for the same property on a resale?" I said no; the sale will be open to competition; the highest bidder gets the property. If you bid the amount of your certificate, and we have funds on hand, the proceeds of the first sale, which you could draw by surrendering your certificate, you will get your property bought of the first sale without a further advance. In all cases your certificate is worth only the amount of money the commissioners may have on hand to take it up.

Mr. Latta sums himself up in his transactions with Mr. Reed. At first he advised holders not to surrender their certificates, but as they did not seem to heed his opinion, he must have distrusted it himself, for he told me Reed had settled a portion of the balance between them growing out of advertising the Fernandina lots by transferring to him the certificate in the name of Edward B. Reed to lot 5, for \$160 35; he wished to surrender it and draw the money. He made an exhibit, which I have in his own handwriting, showing the balance then due for Mr. Reed. As Mr. Latta had furnished me evidence that the money with which that certificate was purchased was part of the \$2,200 paid for advertising, I directed the clerk not to redeem it until after those honestly purchased should be cancelled. Mr. Latta applied to the clerk, but he refused to redeem the certificate. I presume he still holds it. Again he transferred a certificate of his own purchase to Captain Morrill, of the United States volunteer service, at a considerable advance. At the time his regiment was stationed at Fernandina, I think; if not, St. Augustine. When the opinion of Commissioner Lewis, setting aside the sale, was made public, Captain Morrill asked Mr. Latta to give back the money and take his certificate. Mr. Latta wrote a grandiloquent letter to Captain Morrill, saying he had consulted or would consult the Attorney General of the United States, and the sale would be held valid. Captain Morrill's certificate and this letter are in possession of Mr. Driggs, the clerk of the commission. Messrs. Robinson and Morrill paid Mr. Latta, in July last, his account against me, about \$267. It was all he claimed. When he met me in Washington, during the same month, he told me they had paid his order on me for the amount between us. That is all the indebtedness which ever existed between us. Mr. Latta swears that I deceived him and Dr. Marsh about the sale of lots in St. Augustine. I met him not long after the sale, when he told me both he and Dr. Marsh expected that St. Augustine sale to be put off. I said, in reply, if either of you entertained such an idea it is purely a misunderstanding—the sale was advertised to take place on a given day, and I would have no right to postpone it to meet the convenience of individuals. It was the sale of lots in Fernandina, where Dr. Marsh desired to purchase and settle, which I said would be postponed, and I so informed them.

Mr. Driggs has always been the custodian of the funds; not a dollar ever passed through my hands. At all regular meetings of the board in Florida he kept the minutes of the proceedings; communications by me with the Treasury Department, or others, on the business of the commission, were generally copied by him in the letter-book. Some communications were made in Washington which were not so copied; such, for instance, as my letter of September 7, 1863, to Commissioner Lewis, touching the validity of the Fernandina tax sales. As a general rule, I endeavored to have communications written by me, relating to the business of the board, copied by the clerks. I returned from Key West on the 11th of March; left Fernandina the 19th; Hilton Head the 27th, and reached New York the 31st; sick and confined to my bed at the St. Nicholas Hotel until April 5, on which day I arrived in Washington. The same evening I called on the Secretary of the Treasury. The next day I learned, for the first time, from Mr. C. H. Parsons, that Judge Austin Smith had been appointed special agent of the Treasury Department to investigate, among

other things, charges preferred against me by Harrison Reed. On the 7th I called, with my associate, Mr. Alsop, on the Secretary of the Treasury, at his office. About this time I saw Commissioner Lewis. He told me Mr. Reed had preferred certain charges. "I suppose you know what they are." I told him I had been advised. He said Judge Smith had gone down to investigate the affairs of the South Carolina and Florida tax commissioners. He might have added, I wrote to you about it, and inquired if I got his letter, but if he did I don't recollect it. I never received such a letter from him. He asked me more than once how soon I should return. I told him as soon as a third commissioner was appointed. Mr. Alsop and I called on the Secretary of the Treasury; we both said in substance the same to him. I learned from the Secretary, and Judge Lewis that Hon. John F. Potter had been appointed. He was looked for daily. I inquired pretty often of Judge Lewis when Mr. Potter would be in Washington. At one time I took a note from him to Senator Doolittle, making the same inquiry. About the 10th of May I learned that Mr. Potter had resigned. During this time I busied myself as much as I could in making extracts from the tract-book and field-notes of surveys in Florida, to be used by the commissioners in making future assessments of the counties of St. John's and Nassau. I remained in Washington, hoping a third commissioner wanted would soon be ready to accompany me back to Florida, until about the 20th of May, when I went to New York. Just as I was leaving I learned that Judge Austin Smith had been appointed a direct tax commissioner for Florida. I requested Mr. Alsop, who went to Florida shortly after my arrival in New York, to notify Judge Smith of his appointment, expecting he would come back prepared to close his investigations in Washington, and as soon as possible return to Florida to enter upon his duties as commissioner. On the 4th of June I met Judge Smith for the first time in New York. He then notified me to meet him at Mr. Risley's room, in the Treasury building, Washington, June 11. Owing to the sickness of my wife I did not reach Washington until the 13th, just at which date the investigation of the affairs of the Florida tax commission began. I did not suppose Judge Smith required my presence in Florida, or that I by my absence delayed his investigations, or I should not have waited the appointment of a commissioner. Since January last the business of the commission has been almost at a stand-still for want of a full board; I therefore felt exceedingly anxious to return fully prepared for active operations.

I have obtained passes for persons to go to Florida upon my official application, giving them a nominal connexion with the board, but always with the belief that they would be serviceable to it, or aid materially the movement I was identified with for the restoration of Florida to the Union. In no instance have I been personally benefited by such acts. J. M. Latta exhibited a letter to me, written by Harrison Reed from New York, in September, 1863, which was an appeal to Latta to join him (Reed) to crush me. Mr. C. L. Robinson's acts impressed me with the belief that he was confederated with Reed for the same object; hence, one of my letters to him was written in language unbecoming myself. Political and military affairs have been confided to me in connexion with my duties as tax commissioner with considerable discretion, (I trust without abuse,) and until June last my action met the approval of my associates. Uncertain, myself, about future operations, but hoping and expecting, daily that active business would begin, I may appear remiss in duty which can only be explained by circumstances under which I acted. If I have been much absent from Florida, I am sure the Secretary of the Treasury sanctioned my presence elsewhere only from patriotic motives and a sincere wish to advance the best interests of the country. Pecuniarily I should have gained much, very much, by remaining in Florida, but I count money of little value provided my conduct meets the approval of good men.

L. D. STICKNEY.

Bills, letters, and papers produced in evidence and referred to as exhibits in the testimony and report.

EXHIBIT A and B.

(Not allowed)

1 English Botanical Dictionary	\$7 50
1 United States Dispensary	7 50
1 Beach's Practice.....	7 50
Overcharge on shoe-knives.....	24 75
(Charged 12 dozen, \$2 25 should be 1 dozen, \$2 25.)	
48 pounds condensed milk.....	24 00
1 ebony double inkstand.....	8 50
	<hr/>
	79 75
	<hr/>

EXHIBIT A.—Austin Smith.

Treasury Department United States, for United States tax commissioners for State of Florida, bought of Hudson Taylor :

Copying press stand.....	\$16 00
Copying press.....	15 00
Water-box and brush for press.....	1 62
1 foolscap copying-book, thick.....	4 50
1 quarto copying-book, thick.....	4 25
12 sheets large oil paper.....	3 00
6 quarto diaries.....	9 00
24 sheets heavy blotting.....	2 25
1 set Statutes at Large, full bound.....	54 00
2 packing cases.....	1 75
6 large diaries.....	9 00
1 iron safe.....	250 00
1 despatch box.....	6 50
3 large portfolios.....	11 25
1 dozen large bottles copying-ink.....	9 00
	<hr/>
	397 12
	<hr/>

Received payment,

HUDSON TAYLOR.

WASHINGTON, 28th November, 1862.

The above articles received by the United States tax commissioners for the State of Florida.

L. D. STICKNEY, *Commissioner.*

EXHIBIT B.—Austin Smith.

Treasury Department United States, for United States tax commissioners of State of Florida, bought of Hudson Taylor :

1 bottle pounce, 25 c.; 1 pair patent dividers, \$3.....	\$3 25
1 boxwood rule, \$1; 3 glass paper weights, \$3 75.....	4 75
1 jug Arnold's fluid, 50 c.; making 3 morocco cases, \$6.....	6 50

Backing a map, \$1 25; $\frac{1}{2}$ pound lip glue, \$1; set ink cups, \$1 25..	\$3 50
100 feet tape-line, \$6; box crayons, 75 c.....	6 75
1 dozen German-silver drawing pens	75
1 stick India ink, 75 c.; ruling pen, \$1 25; ruling pen and dividers, \$2 25.....	4 25
2 crayon holders, 50 c.; 1 German-silver protractor, \$4.....	4 50
1 $\frac{1}{2}$ dozen red and blue pencils, \$3 38; six patent pencils, 60 c.....	3 98
31 hair pencils and brushes, assorted, \$8; 6 artist's pencils and leads, \$7 80	15 80
7 cakes water-colors, \$3 50; 12 jars mucilage, \$15.....	18 50
2 boxes white wafers, \$1 50; 12 dozen penholders, \$5 50	7 00
1 eyelet machine	2 00
3 despatch cases and lettering	19 50
1 desk, \$9; blank books, \$1 50	10 50
1 scrap-book, \$2 50; banker's case, \$4; do., \$1.....	7 50
2 inkstands, \$2; 1 inkstand, 75 c.; 12 dozen elastic bands, \$7 80....	10 55
Blodget's Climatology, \$5; dictionary, \$7 50; $\frac{1}{2}$ dozen shears, \$5..	17 50
2 folders, \$2 25; 6 dozen silk taste, \$24.....	26 25
1 case for papers	4 75
2 packages note paper	3 50
1 box envelopes, \$1 75; 2 press copy-boards, 75 c.....	2 50
1 piece of sponge	75
	<hr/>
	184 83

Received payment,

HUDSON TAYLOR.

WASHINGTON, *November 28, 1862.*

EXHIBIT C.—Austin Smith.

WASHINGTON, D. C., *November 2, 1863.*

DEAR SIR: In the joint report made to your bureau by Harrison Reed and myself in September last, several lots in the accompanying schedule were returned in the name of C. L. Robinson. These lots were bid off at the sale of lots forfeited for the non-payment of the direct tax in Fernandina, Florida, in June last, by Harrison Reed, and the purchase money was paid by him. Subsequently Mr. Reed cancelled his certificate and made the return in Mr. Robinson's name, who was not the purchaser, and never paid a cent on them. This change was made in New York, and in September last, that Mr. Reed might not appear upon the record as a purchaser at his own sale. He urged me to make a like change with the lots I purchased. That I would not do. I had bought the lots in good faith; believed I could legally do so; and if I erred, I felt sure the government would require no more than a restitution of the property. In regard to the advertisement of lots in St. Augustine, forfeited for the non-payment of the direct tax, Mr. Reed did everything in his power to have the list of lots published; and the reason it was not done, the publisher refused to print it without Mr. Stickney's signature, which nobody was authorized to sign. I deem it proper to make this correction, that I may not rest under the imputation of misstatements in an official document.

The clerk of the board of tax commissioners for Florida and the publisher of the "Peninsula" will affirm the foregoing. I may commit errors; but I shall

always be frank to acknowledge them; and if in anything I have erred, I hope it will not be charged to intentional wrong.

Very respectfully, your obedient servant,

JOHN S. SAMMIS,

Direct Tax Commissioner for Florida.

Hon. JOS. J. LEWIS,

Commissioner of Internal Revenue.

EXHIBIT D.—AUSTIN SMITH.

TREASURY DEPARTMENT,

Register's Office.

Florida tax commissioners bought of Hudson Taylor:

1863, June 26, 2 packages of envelopes.....	\$0 50
June 27, 1 pint Arnold's fluid.....	50
July 17, 1 set Curtis's Digest.....	5 50
July 21; 1,000 official envelopes.....	9 50
July 24, 4 packages thick note paper.....	5 00
Sept. 15, 2 letter-file books.....	3 00
United States Statutes at Large, vol. 12.....	5 00
	<hr/>
	29 00
	<hr/>

Approved December 7, 1863, by

JOSEPH J. LEWIS.

(Without certificate.)

EXHIBIT E.—AUSTIN SMITH.

NEW YORK, December 10, 1862.

United States commissioners bought of Ames & Barnes:

1 copy East Florida, with maps, &c.....	\$5 00
24 dozen sheets thick treasury blotting, at \$1 50.....	36 00
12 dozen Maynard & Noyes's ink powder, at \$1 50.....	18 00
24 desk portfolios, at \$1 50.....	36 00
12 shoe-knives, at 18 $\frac{3}{4}$ cents.....	2 25
2 dozen collapse cups for drinking, at \$15.....	30 00
10 reams best congressional quarto-post, 12th, at \$6.....	60 00
4 rubber blankets, at \$3 50.....	14 00
6 sponge glasses, at 50 cents.....	3 00
1 pound best sponge.....	3 00
6 thermometers, at 75 cents.....	4 50
1 parallel rule.....	50
1 complete medicine chest, No. 1.....	70 00
Filling above with medicines, plaster, powder, &c.....	37 50
2 quarto diaries, 1863, at \$1 50.....	3 00
1 double morocco travelling desk, 16 inches.....	17 50
1 ream best English quarto-post, ruled.....	6 50
$\frac{1}{2}$ ream best English cap, ruled.....	3 75

1 ream best English note, ruled.....	85 00
1 quarto diary, 1 day to page.....	1 50
1 tuck diary, 1 day to page.....	1 50
500 best letter envelopes.....	4 00
500 best legal envelopes.....	5 50
1 pair safety glass inks for desk.....	2 00
1 canvas cover for desk and lettering.....	2 75
1 double morocco travelling desk, 16 inches, "J. L. Sammis,"...	17 50
1 ream best English quarto-post, ruled.....	6 50
$\frac{1}{2}$ ream best English cap, ruled.....	3 75
1 ream best English note, ruled.....	5 00
1 ivory folder.....	75
1 eraser.....	75
1 pair safety inkstands for desk.....	2 00
1 quarto diary, 1 day to page.....	1 50
1 pocket diary, 1 day to page.....	1 50
500 best letter envelopes.....	4 00
500 best legal envelopes.....	5 50
1 canvas cover for desk and lettering.....	2 75
1 double morocco travelling desk, 16 inches. "Harrison Reed,"...	17 50
1 ream best English quarto-post, ruled.....	6 50
$\frac{1}{2}$ ream best English cap, ruled.....	3 75
1 ream best English note, ruled.....	5 00
1 ivory folder.....	75
1 eraser.....	75
1 box steel pens.....	75
1 quarto diary, 1 day to page.....	1 50
1 pocket diary, 1 day to page.....	1 50
1 pair safety inkstands for desk.....	2 00
500 best letter envelopes.....	4 00
500 best legal envelopes.....	5 50
1 canvas cover for desk and lettering.....	2 75
1 morocco despatch box, leather pocket in top.....	8 50
1 double travelling desk, 16 inches, "J. S. Driggs,".....	17 50
1 ream best English quarto-post, ruled.....	6 50
$\frac{1}{2}$ ream best English cap, ruled.....	3 75
1 ream best English note, ruled.....	5 00
1 ivory folder.....	75
1 eraser.....	75
1 gross Perry's pens.....	1 50
1 quarto diary, 1 day to page.....	1 20
1 pocket diary, 1 day to page.....	1 50
1 pair safety glass inks for desk.....	2 00
500 best letter envelopes.....	4 00
500 best legal envelopes.....	5 50
1 canvas covering for desk and lettering.....	2 75
1 morocco despatch box, leather pocket in top.....	8 50
Case, cooperage and cartage.....	1 75

548 25

Received payment,

AMES & BARNES.

July 2, 1863.—This bill is approved as corrected, the same having been referred to me for examination.

JOSEPH J. LEWIS,
Commissioner.

NEW YORK, *January 28, 1863.*

United States tax commissioners, bought of Ames & Barnes :

1 medium ledger, Russia bands and ends..... \$22 50

Approved :

L. D. STICKNEY,
Chairman U. S. Dist. Tax Com'rs for the State of Florida.

Received payment,

AMES & BARNES.

JOSEPH J. LEWIS.

July 22, 1863.

Mr. Sturtevant, for L. D. Stickney, esq., bought of C. H. Parsons :

1 double field glass \$65 00

Received payment.

O. H. PARSONS.

WASHINGTON, *November 24, 1863.*

Above glass received and delivered.

A. L. STURTEVANT,

Acting Clerk in charge of Stationery.

Approved :

M. B. F.

WASHINGTON, D. C., *November 24, 1863.*

Stationery clerk will deliver to Mr. L. D. Stickney the following undermentioned articles.

JOSEPH J. LEWIS, *Commissioner.*

Two reams foolscap; two reams quarto-post; two reams commercial note; one-half ream hand-made note; twelve bottles black ink; 500 quills; one box pen-holders; 1,000 official envelopes, white; 2,000 letter envelopes; twelve gross steel pens; one field glass; one dozen mucilage and brushes; one-half dozen penknives; two pair bank shears; one-half dozen inkstands, pneumatic; cloth-lined envelopes.

Received of A. L. Sturtevant, stationery clerk, the above articles.

L. D. STICKNEY,
Chairman Florida Direct Tax Commissioners.

EXHIBIT F.—Austin Smith.

Internal Revenue Office (United States Treasury Department)

To J. J. Knox, disbursing clerk, Dr.

To advance made on account of stationery for department :

(The goods charged below were delivered to L. D. Stickney, Florida direct tax commissioner.)
1863.

Nov. 24, 2 reams foolscap, \$9 90; 2 reams quarto-post, \$10 45.....	\$20 35
2 reams commercial note, \$4 80; $\frac{1}{2}$ ream hand-made note, \$5.	9 80
1 bottle copying ink, \$1 08; 11 bottles writing fluid, \$5 87.	6 95

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500 dutched quills, \$5; 8 dozen penholders, \$2.....	\$7 00
1,000 8½ envelopes, \$6 30; 100 cloth-lined, \$7.....	13 30
1,000 6 envelopes, \$4 40; 500 cloth-lined, \$2 20.....	6 60
500 2 envelopes, \$1 95; 4 gross Perry's pens, \$3 80.....	5 75
8 gross steel pens, \$7 60; 1 field glass, \$65.....	72 00
1 dozen mucilage, \$75; ½ dozen penknives, \$12.....	12 75
2 pair bank shears, \$2 50; ½ dozen pneumatic inkstands, \$9.	11 50
½ dozen letter files	6 00
	<hr/>
	172 60
	<hr/>

Approved :

FIFTH AUDITOR'S OFFICE,
January 5, 1864.

JOSEPH J. LEWIS, *Commissioner*,

E. KING.

UNITED STATES OF AMERICA :

Notice is hereby given that the amount of tax charged on the several lots or parcels of land in the town of Fernandina, on Amelia island, county of Nassau, State of Florida, has this day been fixed by us in pursuance of an act of Congress "for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and that the same may be paid within sixty days from the date hereof respectively into the treasury of the United States, or to the undersigned at their office in the town of Fernandina aforesaid.

JANUARY 31, 1863.

L. D. STICKNEY,
JOHN S. SAMMIS,
HARRISON REED,

U. S. Direct Tax Com'rs for the State of Florida.

EXHIBIT G.—Austin Smith.

STATE OF NEW YORK,
City and County of New York, ss :

About the 1st of April, 1863, I received an order from James M. Latta, provost marshal general for the State of Florida, to proceed to Beaufort, South Carolina, and set the advertisement for the sale of property by the United States commissioners for the State of Florida, in the town of Fernandina. Accordingly, I left Fernandina on the steamer Neptune, and proceeded to Beaufort. Before commencing to set the advertisement, I called on Mr. L. D. Stickney, and inquired if I should proceed with it. He replied, "Yes." After having completed a column—more or less—I showed a proof-slip to Mr. L. D. Stickney, and the inference I drew was that he approved it. Accordingly I completed setting the advertisement for the town of Fernandina, and under the superintendence of Mr. Harrison Reed placed it in the columns of the "Peninsula" newspaper, published at Fernandina, Florida.

FREDERICK H. GILBERT.

[SEAL.] Subscribed in my presence, and sworn to before me, this 6th day of October, A. D. 1863, as witness my hand and official seal.

CHARLES NETTLETON,
Notary Public, in the City, County, and State of New York.

EXHIBIT H.—Austin Smith.

WASHINGTON, *June 30, 1863.*

MY DEAR SIR: I hear very bad accounts about Colonel Sammis; that he is guilty of many things unbecoming his official position; among other things, that he is attempting to force a sale of lots in Fernandina. I long ago notified him that the sale *must* be postponed until after my return. If it is not, all proceedings *will be declared void and the sale set aside.* Of this I speak *advisedly.* I give you this notice as a friend; and let me say to you further, in the same spirit, keep clear of Sammis if you wish to hold your situation. Judge Smith is here, anxious to make a change in his South Carolina associates. I shall certainly leave by the return trip of the Arago.

Your friend,

L. D. STICKNEY.

HARRISON REED, Esq.

EXHIBIT I.—Austin Smith.

The United States of America,

To William A. Davis, Dr.

To salary as assessor to the direct tax commissioners for the State of Florida, from January 5, 1863, to March 31, 1863, inclusive, at \$75 per month, \$215, less direct tax.

I certify that the foregoing account is correct, and the amount is due. The services were rendered under instructions from the Treasury Department to the tax commissioners.

L. D. STICKNEY,

Chairman Board Direct Tax Commissioners for Florida.

I also certify that the services of an assessor for the above period were necessary to the transaction of the business of the commission.

L. D. STICKNEY,

Chairman Board Direct Tax Commissioners for State of Florida.

EXHIBIT K.—Austin Smith.

The United States of America,

To William A. Davis, Dr.

My salary as assessor to the direct tax commissioners for the State of Florida, from April 1, 1863, to June 30, 1863, inclusive, at seventy-five dollars per month..... \$225 00
Deduct tax..... 2 25

 222 75

The foregoing account is correct.

L. D. STICKNEY,

*Chairman Board Direct Tax Commissioners for Florida.*WASHINGTON, *July 13, 1863.*

Approved:

J. J. LEWIS, *Commissioner.*
July 14, 1863.

Marked in pencil:

Draft, care of L. D. Stickney, present.

EXHIBIT L.—Austin Smith.

The United States of America,

To Herbert L. Stoddard, Dr.

My salary as assessor to the direct tax commissioners for the State of Florida, from January 5, 1863, to June 30, 1863, inclusive, at seventy-five dollars per month.....

\$440 00

Deduct tax.....

4 40

435 60

The foregoing account is correct.

L. D. STICKNEY,

Chairman Board Direct Tax Commissioners for Florida.

WASHINGTON, July 13, 1863.

Approved :

J. J. LEWIS, *Commissioner.*

July 14, 1863.

Marked in pencil :

Draft, care of L. D. Stickney, present.

EXHIBIT M.—Austin Smith.

Whereas it appears, from papers on file in the Treasury Department, that an account of persons doing business in the city of New York under the name and firm of Ames & Barnes, for stationery furnished this commission in January last, to the amount of \$570 75, has been audited and paid by this department, which said bill of stationery has never been received or used by this commission ; and

Whereas it appears also that money has been drawn from the treasury on warrants issued in favor of William A. Davis and H. L. Stoddard, for \$435 60 each, respectively, as assessors of this commission from the 5th day of January to the 30th day of June last, when no such persons have been employed by, and no such services have been rendered to, this board : therefore,

Ordered, That the Secretary of the Treasury and Commissioner of Internal Revenue be officially notified, by the transmission of a copy of this preamble and order, that the said payments of \$570 75 to Ames & Barnes, for stationery, and \$871 12 to W. A. Davis and H. L. Stoddard, for services as assessors, are incorrect and unauthorized by this board, and that it cannot properly be held responsible for such payment.

EXHIBIT N.

Ordered, That the following papers be placed on record, and a copy thereof be forwarded to the Commissioner of Internal Revenue :

SIR: The board of direct tax commissioners for the State of Florida respectfully acknowledge the receipt of your able and conclusive opinion in reply to a letter of a member of this board, dated 7th September, and unhesitatingly declare its force and pertinency to the case submitted by the honorable member. We also fully appreciate the earnest desire manifested by your honor to secure the faithful administration of the law, and reciprocate most warmly the desire to secure to all purchasers of forfeited property a good and valid title. And while we admit the justice and propriety of your conclu-

sions, as applied to the case submitted, we most respectfully suggest that, as applied to the case of the late sale at Fernandina, the argument sustains the action of the commissioners and the validity of the sale to all save the commissioners themselves; for we think it can be shown to your satisfaction, and judicially established, that the non-concurring member had sufficient notice of the meeting to order the advertisement of sale to meet these requirements of law, and that he subsequently indorsed the same by directing the printer to proceed in its consummation.

All personal reasons having been removed by your liberal acknowledgment of the liability of the department for the expenses incurred by following its instructions, nothing save grave public considerations would cause us to stand on the order of proceeding at once to a resale. But believing, as we do, that a judicial adjudication of the case must result in establishing the validity of the sale, (if not the certificates,) and that great public injury will arise by destroying confidence in the law, and inducing an early repeal of the most efficient statute yet conceived for reclaiming disloyal territory, we beg for an opportunity to submit such evidence as we have to the consideration of your honor to enable you to conserve the best interests of the government and all parties interested in the sale, and in the future efficient administration of the law.

By order of the board.

This order was adopted by the board at a meeting in Washington, October 12, and a copy was afterward handed to Commissioner Lewis by Mr. Reed, and no answer was ever returned.

EXHIBIT O.—Austin Smith.

Ordered, That the letter of L. D. Stickney to Hon. Jos. J. Lewis, Commissioner of Internal Revenue, dated Washington, September 7, 1863; the opinion of the Commissioner in reply to the same; the report of the majority of this board filed in the office of the Secretary of the Treasury, September 26; and the letter of Harrison Reed to Hon. Jos. J. Lewis, dated September 29, in reply to the letter of L. D. Stickney, and the affidavit of Frederick H. Gilbert, be placed at length upon the records in the order here enumerated.

Indorsed in pencil: On motion, voted—John S. Sammis, Harrison Reed, yes; L. D. Stickney, no.

EXHIBIT P.—June 18, 1864.—Austin Smith.

NEW YORK, *December 12*, 1862.

DEAR SIR: I have just telegraphed you that the Delaware would leave on Monday, but in visiting the office of the owners I learn that she will not leave until Tuesday. That same puppy who prevented the shipment of our goods on the Star has been in charge, and will probably give us all the trouble he can. You had better get an order covering all our stores, if you have not already. You ought to be here on Tuesday morning without fail, as we have no control over the boat to get our things on board without you. What is doing about district attorney? Have you the petition for Turner? If it is necessary that you should remain to assist Thayer, Colonel Sammis and I, with Driggs, can start the machine and work until you come, but you must be here on Monday night.

In haste, yours truly,

HARRISON REED.

L. D. STICKNEY, Esq.

EXHIBIT Q.—Austin Smith.

ASTOR HOUSE, *New York, November 2, 1863.*

MY DEAR STICKNEY: Your favors of the 31st ult. and the one of the 1st inst., together with the telegram you were so kind as to send, have all come to hand.

Reed wrote me asking if I had received my pass, and I replied to him that I had not; nor was it uttered in any spirit of complaint, for, allow me to assure you once for all that I have ever had, and still have, the most perfect confidence in your integrity and in the fidelity of your friendship for me, as well as the utmost faith that whatever lays in your power to do in my behalf to promote my interests, my welfare, my advancement in life honorably and fairly, you will not wait for me to ask, but will do it from the impulse of pure friendship.

Despite all the efforts of Reed and Sammis to the contrary, by their malicious fabrications and calumnies poured into my ears during your absence from the department, my faith was never shaken for one moment. Even when Reed wrote me from New York that you had betrayed my interests and had turned the "Peninsula" over to Morrill, I came to you at Washington with my confidence in the honesty of your motives unimpaired; knowing that, had you been induced to do anything contrary to my interests, it had been the result of misrepresentation to you and misapprehension on your part.

Do I need to say more? I hope not.

Reed in a letter to me has said within the last four days that Sammis had come on here and struck hands with you for his ruin, and said he supposed you would succeed, and that if he returned to the department it would probably be in a private capacity.

I received an autograph letter from the Hon. Joseph J. Lewis, Commissioner, &c., propounding some questions which I felt it my duty to answer, and did in plain, unequivocal terms, which letter of itself you must know would dispose of Reed.

Is it Reed's fault or mine that the answers condemn him?

I wrote you the same day, the 31st ult., a letter which, if shown the department, must put an end to the brief but brilliant career of the illustrious Sammis. You are privileged to make what use of it you may think best for the interests of the government.

Telegraph me whenever you may want me there.

In haste, your sincere friend,

J. M. LATTA.

EXHIBIT R.—Austin Smith.

WASHINGTON, *September 7, 1863.*

SIR: The act of Congress for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes, approved June 7, 1862, provides (section 5) that the President may appoint a board of *three* tax commissioners for each of said States.

By section 7th said board of commissioners shall be required, in case the taxes are not paid, to advertise lands and lots for sale; and further, by the same section, said commissioners shall at the sale strike off the same to the United States, or any person bidding an equal or larger sum, who, upon paying the purchase money, shall be entitled to receive from *said commissioners* their certificate of sale.

I am chairman of the board of direct tax commissioners for the State of Florida. John S. Sammis and Harrison Reed are my associates. During the

months of June and July last the business of the commission detained me in Washington. Messrs. Sammis and Reed were at Fernandina and St. Augustine, Florida. Contrary to my written instructions they advertised and sold the lots and parcels of land, with certain reservations, within the corporate limits of the city of Fernandina. My name was attached to the advertisement without my knowledge or consent; but the certificates of sale were only signed by Messrs. Sammis and Reed. Several of the lots were bought by said Sammis and Reed, respectively. No notice was given to me during my absence of any meeting of the board. Upon learning the above facts I repaired to Fernandina to have the sale made by my associates set aside. Mr. Reed does not think the joint action or consent of all the commissioners necessary to make a valid title under the act; he therefore dissents from my ruling.

I hold, further, that a commissioner cannot be a purchaser at his own sale.

For the instruction and future government of my associates, Messrs. Sammis and Reed, I should be pleased to have your written opinion upon the points raised in this communication:

1. Is the joint action of the board of three commissioners necessary to convey a valid title?
2. Can a commissioner under this act purchase lots or parcels of land at his own sale?

Your obedient servant,

L. D. STICKNEY,

Chairman Board Direct Tax Commissioners.

Hon. JOSEPH J. LEWIS,

Commissioner of Internal Revenue.

EXHIBIT S.

ASTOR HOUSE, NEW YORK, October 31, 1863.

SIR: Your autograph letter of the 29th instant is at hand. In reply I would say that Messrs. John S. Sammis and Harrison Reed, two of the United States direct tax commissioners for the State of Florida—the Hon. L. D. Stickney being absent at the time—informed me on the 25th day of April last that they desired to advertise in the "Peninsula," a newspaper owned and conducted by me, the list of lots of land forfeited for the non-payment of the direct tax in the city of Fernandina, Florida.

About the 18th day of May, and prior to the insertion of the advertisement, they advised me that they had concluded to allow me (\$2,200) twenty-two hundred dollars for the same, to which I acceded.

On the 25th day of June my account was approved by both Sammis and Reed, and Mr. John S. Driggs, secretary of the commission, ordered to pay the same.

At the request of Mr. Harrison Reed, one of the commissioners, I

assumed the payment for him to the secretary of \$1,314 69, being	
the amount due from him for property purchased at the sale....	\$1, 314 69
The lots purchased by me amounted to.....	309 55
I received from the secretary.....	575 75

Making a total of.....	2, 199 99
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I let Mr. Reed have on the same day.....	\$100 00
The amount assumed.....	1, 314 69

Making a total of.....	1, 414 69
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Mr. Reed gave me orders on the United States treasury for his salary for..... \$826 00

Leaving still in his hands..... 588 69

Which sum stands as paid to him at this date.

Hoping I have answered as fully as your inquiries demand, and regretting the necessity of any such thing, I am, respectfully, &c.,

J. M. LATTA.

Hon. J. J. LEWIS,
Commissioner Internal Revenue.

EXHIBIT T.

Articles.	Present price.	Price charged to the government Dec. 10, 1862.	Fair price at that time.
<i>Bill bought of Hudson Taylor.</i>			
Copying-press stand	\$22 00	\$16 00	\$18 00
Copying press	10 50	15 00	6 75
Water box and brush for press	1 25	1 62	1 00
1 foolscap copying book	4 40	4 50	3 00
1 quarto copying book	3 50	4 25	2 75
12 sheets large oil paper	3 00	3 00	1 00
9 quarto diaries	9 00	9 00	-----
6 large diaries	9 00	9 00	-----
1 despatch box	3 00	6 50	2 25
3 large portfolios	4 50	11 25	3 00
1 dozen large bottles copying ink	9 00	9 00	-----
<i>Bill bought of Ames & Barnes, December 10, 1862.</i>			
1 copy East Florida, with maps, &c.	5 00	5 00	-----
24 dozen thick treasury blotting	26 88	36 00	17 28
12 dozen Maynard & Noyes's ink powder	12 00	18 00	9 00
24 desk portfolios	18 00	36 00	10 00
12 shoe knives	2 00	2 25	1 00
2 dozen collapse cups for drinking	30 00	30 00	10 00
10 reams best Congress quarto-post, (12-pound)	65 00	60 00	36 00
4 rubber blankets, \$3 50	14 00	14 00	-----
6 sponge glasses	2 00	3 00	1 38
1 pound best sponge	10 00	3 00	4 75
6 thermometers, (small)	3 75	4 50	2 00
1 parallel rule	30	50	25
1 complete medicine chest, (No. 1)	70 00	70 00	-----
Filling chest	37 50	37 50	-----
2 quarto diaries	3 00	3 00	-----
1 double morocco travelling desk	10 50	17 50	7 50
1 ream best English quarto-post, (ruled)	9 00	6 50	5 00
1 ream best English cap	4 50	3 75	3 00
1 ream best English note	5 00	5 00	2 75
1 quarto diary	1 50	1 50	-----
1 tuck diary	1 50	1 50	-----
500 best letter envelopes	3 75	4 00	2 25
500 best legal envelopes	6 00	5 50	3 75
1 pair safety glass inkstands for desk	1 25	2 00	1 00

EXHIBIT T—Continued.

Articles.	Present price.	Price charged to the government Dec. 10, 1892.	Fair price at that time.
<i>Bill bought of Ames & Barnes—Continued.</i>			
1 canvas cover for desk, and lettering.....	\$3 00	\$2 75	\$0 80
1 double morocco travelling desk.....	10 50	17 50	7 50
1 ream best English quarto post, (ruled).....	9 00	6 50	5 00
1 ream best cap.....	4 50	3 75	3 00
1 ream best note.....	5 00	5 00	2 75
1 ivory folder.....	55	75	30
1 eraser.....	30	75	23
1 pair safety inkstands for desk.....	1 25	2 00	1 00
1 quarto diary.....	-----	1 50	-----
1 tuck diary.....	-----	1 50	-----
500 best letter envelopes.....	3 75	4 00	2 25
500 best legal envelopes.....	6 00	5 50	3 75
1 canvas cover for desk, and lettering.....	3 00	2 75	80
1 double morocco travelling desk.....	10 50	17 50	7 50
1 ream best English quarto post, (ruled).....	9 00	6 50	5 00
1 ream best cap, (ruled).....	4 50	3 75	3 00
1 ream best note, (ruled).....	5 00	5 00	2 75
1 ivory folder.....	55	75	30
1 eraser.....	30	75	23
1 pair safety inkstands for desk.....	1 25	2 00	1 00
1 quarto diary, (page to day).....	-----	1 50	-----
1 pocket diary, (page to day).....	-----	1 50	-----
500 best letter envelopes.....	3 75	4 00	2 25
500 best legal envelopes.....	6 00	5 50	3 75
1 canvas desk, and lettering.....	3 00	2 75	80
1 double morocco travelling desk.....	10 50	17 50	7 50
1 ream best English quarto-post, (ruled).....	9 00	6 50	5 00
1 ream best English cap, (ruled).....	4 50	3 75	3 00
1 ream best English note, (ruled).....	5 00	5 00	2 75
1 ivory folder.....	55	75	30
1 eraser.....	30	75	23
1 box steel pens.....	83	75	42
1 quarto diary.....	-----	1 50	-----
1 pocket diary.....	-----	1 50	-----
1 pair safety inkstands for desk.....	1 25	2 00	1 00
500 best letter envelopes.....	3 75	4 00	2 25
500 best legal envelopes.....	6 00	5 50	3 75
1 canvas cover for desk, and lettering.....	3 00	2 75	80
1 morocco despatch pocket in cover.....	3 00	3 50	3 25
1 double morocco travelling desk.....	10 50	17 50	7 50
1 ream best English quarto post, (ruled).....	9 00	6 50	5 00
1 ream best English cap, (ruled).....	4 50	3 75	3 00
1 ream best English note, (ruled).....	5 00	5 00	2 75
1 ivory folder.....	55	75	30
1 eraser.....	30	75	23
1 gross Perry's pens.....	88	75	42
1 quarto diary, (one day to page).....	-----	1 50	-----
1 pair safety glass inkstands for desk.....	1 25	3 00	1 00
1 pocket diary, (one day to page).....	-----	1 50	-----
500 best letter envelopes.....	3 75	4 00	3 50
500 best legal envelopes.....	6 00	5 50	5 75
1 canvas cover for desk, and lettering.....	3 00	2 85	80
1 morocco despatch box.....	3 00	8 50	3 75
Case cooperage and cartage.....	-----	1 75	-----

EXHIBIT 1.—Austin Smith.

FERNANDINA, FLORIDA, *September 1, 1863.*

MY DEAR SIR: I wish you would call on the Commissioner of Revenue at Washington, and ask him to permit you to read my letter, addressed to him, in relation to the United States tax commissioners for Florida, whilst at New York.

I wish you to do me a favor. I said to Brooks Brothers, on Broadway, that I would send them ninety-eight dollars by express, on my arrival at Beaufort, for certain clothes ordered of them. I had time only to embark on board the Delaware for this place on my arrival, therefore could not attend to it. If you can do so without any inconvenience, I shall feel under obligations if you will call and pay the amount, and bring the clothes with you. I will pay you on your arrival here.

Very truly yours,

H. H. HELPER.

Hon. L. D. STICKNEY.

EXHIBIT 2.—Austin Smith.

HILTON HEAD, S. C., *March 22, 1864.*

MY DEAR SIR: As I stated to you verbally the day you bought Mr. Robinson's interest in and dissolved his connexion with the firm of Robinson, Morrill & Co., I do not wish to be connected in interest any longer, as I certainly have not taken part in the management of the business of said firm. True, I am bound for its liabilities, but if you will discharge them I hereby relinquish to you all my interest in the stock, assets, and claims of said firm. Collect your outstanding debts as fast as possible and pay off your liabilities. The amount charged against me on your books I will pay, whenever called on, after my arrival in Washington. Perhaps, to that extent, I can settle with your New York creditors. You can always rely upon me to aid you whenever it is in my power to do so.

Ever sincerely your friend,

L. D. STICKNEY.

M. C. MORRILL, Esq.

EXHIBIT 3.—Abstract of account of Harrison Reed.

Block.	Lots.	Amount of bid.	By whom bid off.	Name in which the certificate of sale was made.	By order of whom the certificate was so made.	Name of auctioneer.	No. of certificate.	Amount of certificate.	By whom paid.
53	1 to 8	\$149 32	C. L. Robinson...	A. E. Kinney	Harrison Reed...	Harrison Reed....	48	\$147 32	Harrison Reed.
13	27, 28	117 71	Harrison Reed....	E. H. Reed*	do	do	81	180 36	do
13	28, 30, 31	42 65	C. L. Robinson...	E. H. Reed*	do	do	82	128 20	do
56	1 to 34	128 20	Harrison Reed....	E. B. Bulkley	do	do	85	444 02	do
72	1, 2, 4, 5, 6, 7, 8	444 02	Harrison Reed....	H. W. Reed*	do	do	32	254 73	do
54	1 to 8	81 97	C. L. Robinson...	Chloe Merrick	do	do			
219†	1 to 10	152 42	.....	do	do	do			
223†	1 to 10	20 34	.....	do	do	do			

* Son of Harrison Reed.

† Blocks Nos. 217 and 229 were sold while Commissioner Sammis and the clerk were at St. Augustine, Commissioner Stickney being in Washington; therefore cannot say by whom they were "bid off."

I did not bid off the property for Mr. E. B. Bulkley, but Mr. Robinson did, and was the highest bidder. All is explained in my statement of 15th February; and, to illustrate the character of Mr. Stickney's testimony and his base falsehood, I append the following private letter received a few days since from Miss Merrick.

HARRISON REED,
U. S. D. Tax Commissioner.

WASHINGTON, February 24, 1864.

Blocks Nos. 217 and 229, embraced in certificate of purchase No. 32, were not bid off by me, for I was not present at the sale.

CHLOE MERRICK.

FERNANDINA, *February 2, 1864.*

DEAR SIR: I trust you will excuse this seemingly uncalled-for note, for I wish to make an explanation which my own feelings of justice prompt me to write.

I was called upon by Judge Stickney a few days since and shown a paper containing a number of purchasers at the sale, the blocks and lots purchased, by whom bidden off, and for whom, and some other seemingly statistical notes or items. He asked me to append to this that I was not the *bidder* of the two blocks here—I forget the numbers, for I was not present at the sale. I told him I was not present, but authorized the purchase, and became personally responsible for them; that you acted as a friend in this matter, and I did not wish to state what seemed like half the truth, lest I should be instrumental in injuring others. He replied that it would in no way be used to the injury of any one simply stating this, assuring me of this as he did. I feared my suspicions might make me over-cautious in regard to a simple statistic, and not wishing to give offence, I acted upon his assurance that in no way it could be used to your injury, and appended that explanation. Since I have thought of it more I have felt that I ought to let you know it. I do not know that it was wrong in him to ask me, or for me to do what I have done. If it is, let me know, and I will write the Commissioner of Internal Revenue, explaining it in its full bearing. I hope *sincerely* you will not be further troubled in this matter. I have known and believed in the sincerity of your action toward the class with whom my interests stand connected, and I hope the time is not far distant when their true friends will be fully defended. I am trying to stand by my post, but it is in much weakness. This uncertainty about titles troubles me more than I wish it did. I have tried to do right. You know my reasons for doing as I have done. I will try to wait patiently, hoping all will yet be well. Hitherto a kind Providence has not been unmindful of "even me," and I will hope that the hearts of my friends in this enterprise will yet be gladdened by a happy result of these matters. May I not hear from you soon in regard to this matter? for I remain

Truly your friend,

CHLOE MERRICK.

Hon. H. REED.

EXHIBIT 4.—Austin Smith.

OFFICE OF TAX COMMISSION,
Fernandina, December 10, 1863.

GENTLEMEN: The failure to publish your paper last week, in my judgment, invalidates the advertisement of sale of the property at this place and St. Augustine, and will render necessary a readvertisement according to law, which can only be ordered by a meeting of the board of commissioners, which cannot be held until the arrival of my associates. Any further expense in that behalf is, therefore, unnecessary until such order is made.

Very truly,

HARRISON REED,
U. S. Tax Commissioner for Florida.

MESSRS. STICKNEY & MORRILL,
Publishers "Peninsula."

EXHIBIT 5.—Austin Smith.

NEW YORK, *November 19, 1863.*

DEAR SIR: I enclose to you a bill of type ordered for the printing office at Fernandina, Florida, by Mr. Harrison Reed, in April last. He was introduced to me by Mr. Sherman, printer, as being all right. It was promised by him that the bill should be paid in ninety days. Seven months have elapsed, and no word is received from him. I have written him several times at Fernandina, but get no word in reply. May I rely upon your good services for the amount of my bill?

Most respectfully,

J. G. COOLEY.

Mr. Reed was in this city a few weeks ago and agreed to call and pay, but did not.

NEW YORK, *April 23, 1863.*

Florida Tax Commission, (per order of Harrison Reed,)

Bought of J. G. Cooley.

222½ lbs. nonpareil type, at 58 cents	\$129 04
2 boxes and cartage	1 38
Prepaid freight by Adams Express	4 54
	<hr/>
	134 87
	<hr/>

FERNANDINA, FLORIDA, *January 25, 1863.*

SIR: The accompanying account and letter from Mr. J. G. Cooley were forwarded to me. The Florida tax commission knew nothing of the transaction until the receipt of Mr. Cooley's letter. The type were sold by Mr. Reed to a mercantile firm in Fernandina six months ago. I have written to Mr. Cooley repudiating his bill so far as the Florida tax commission is concerned.

The Secretary of the Treasury addressed a communication to J. S. Sammis and Harrison Reed, bearing date September 18, 1863. He says: "You will please report to me if any sale of land charged with the payment of taxes has been made by you in the absence of your colleague, Mr. Stickney; if such sale has taken place, you will state the name of the several purchasers, the price at which the lots were respectively sold, and the date of the several certificates."

Among the list of purchasers Mr. Harrison Reed, who replied to the Secretary's letter, gave E. H. Reed and H. W. Reed; his own did not appear.

The accompanying abstract from the books of the commission sufficiently explain why his own name was withheld. According to this abstract, Mr. Reed's report is a deception, and so intended. His sons are minors, dependent on him for support. In the sale of blocks 217 and 229 Mr. Harrison Reed was the only person connected with the commission present at the sale, and at the sale of one of these blocks the sole person present. He acted as auctioneer and bidder. Chloe Merrick, to whom Mr. Reed ordered the certificates to be issued, knew nothing of the sale or sums bid until informed by Mr. Reed after the sale. A house and lot, valued at \$3,500, he bid off for \$2,500 and

afterwards offered it to Miss Merrick as a present. She declined to receive it as a gift, but paid the sum bid, twenty-five dollars, and the certificate issued in her name.

L. D. STICKNEY,

Chairman Board Direct Tax Commissioners for Florida.

Hon. J. J. LEWIS,

Commissioner Internal Revenue.

EXHIBIT 6—Austin Smith.

[From "*The Peninsula*," *Fernandina, Florida*, Thursday, January 21, 1864, vol. 1, No. 36.]

UNITED STATES SALE OF LANDS FOR UNPAID DIRECT TAXES, DISTRICT
OF COLUMBIA.

Notice is hereby given that the several tracts or lots of land, situate in the State of Florida, hereinafter described, have become forfeited to the United States by reason of the non-payment of the direct tax charged thereon, under the act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August 5, 1861, and an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and "An act to amend an act entitled 'An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes,'" approved June 7, 1862, and approved February 6, 1863, and that the same will be sold at public auction on Monday, the eighteenth day of January, A. D. 1864, at the city of Fernandina, in the county of Nassau, State of Florida, and that said sale will be continued from day to day until all are sold.

CITY OF FERNANDINA.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
1	1	\$3 24	3	3	\$2 70	5	1	\$1 62
1	2	2 70	3	4	2 70	5	2	1 62
1	3	2 70	3	5	2 70	5	3	1 62
1	4	2 70	3	6	8 10	5	4	1 62
1	5	2 70	3	7	2 70	5	5	1 62
1	6	2 70	3	8	8 10	5	6	1 62
1	7	2 70	3	9, 10, 11, 25, 26	16 20	5	7	03
1	26, 8	8 64	3			5	8	03
1	9	2 43	3	12	2 70	5	9	03
1	10	2 43	3	13	2 70	5	10	03
1	11	2 43	3	14	2 70	5	11	03
1	12	2 43	3	15	2 70	5	12	03
1	13	2 43	3	16	2 70	5	13	03
1	14	2 43	3	17	2 70	5	14	03
1	15	2 43	3	18	2 70	5	15	03
1	16	2 43	3	19	2 70	5	16	03
1	17	2 43	3	20	2 70	5	17	03
1	18	2 70	3	21	2 70	5	18	03
1	19	2 70	3	22	2 70	5	19	03
1	22	2 70	3	23, 24	6 50	5	20	03
1	23	13 50	3	27	2 70	5	21	03
1	24	2 70	3	28, 29	16 20	5	22	03
1	25	2 70	3	30	2 70	5	23	03
1	27	7 02	3	31	2 70	5	24	03
1	28, 29	16 20	3	32	2 70	5	25	1 62
1	30	24 30	3	33	2 70	5	26	1 62
1	31	2 70	3	34	2 70	5	27	1 62
1	32	2 70	4	1	2 70	5	28	1 62
1	33	2 70	4	2	2 70	5	29	1 62
1	34	4 59	4	3	2 70	5	30	1 62
2	1	4 59	4	4	2 70	5	31	1 62
2	2	2 43	4	5	2 70	5	32	1 62
2	3	2 43	4	6	2 70	5	33	1 62
2	4	2 43	4	7	2 70	5	34	1 62
2	5	2 43	4	8	2 70	6	1	1 62
2	6	2 43	4	9	2 70	6	2	1 62
2	7	2 43	4	10	2 70	6	3	1 62
2	8	2 43	4	11	2 70	6	4	1 62
2	9	2 43	4	12	2 70	6	5	1 62
2	10	2 43	4	13	2 70	6	6	1 62
2	11	2 43	4	14	2 70	6	7	1 62
2	12	2 43	4	14	2 70	6	8	1 62
2	13	2 43	4	15	2 70	6	9	1 62
2	14	2 43	4	17	2 70	6	10	1 62
2	15, 16	9 72	4	18	2 70	6	11	1 62
2	17	2 70	4	19	2 70	6	12	1 62
2	18	2 70	4	20	2 70	6	13	1 62
2	19	2 70	4	21	2 70	6	14	1 62
2	20	2 70	4	22	2 70	6	15	1 62
2	21	2 70	4	23	2 70	6	16	1 62
2	22	2 70	4	24	2 70	6	17, 18	11 34
2	23	2 70	4	25	2 70	6	19	1 62
2	24	2 70	4	26	2 70	6	20	1 62
2	28	3 24	4	27	2 70	6	21	1 62
2	29	2 70	4	28	2 70	6	22	1 62
2	31	2 43	4	29	2 70	6	23	1 62
2	32	2 43	4	30	2 70	6	24	1 62
2	33	2 43	4	31	4 32	6	25	1 62
2	34	2 43	4	32	2 70	6	26	1 62
3	1	2 70		33	2 70	6	27	1 62
3	2	2 70		34	2 70	6	28	1 62

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
6	29	\$ 1 62	8	26	\$2 70	11	3	\$1 62
6	30	1 62	8	27	7 02	11	4	1 62
6	31	1 62	8	28, 29	\$11 88	11	5	1 62
6	32	1 62	8	31	2 70	11	6	1 62
6	33	1 62	8	32	2 70	11	7	1 62
6	34	1 62	8	33	2 70	11	8	1 62
7	1	2 70	9	2	2 70	11	9	1 62
7	2	2 70	9	3	2 70	11	10	1 62
7	3	2 70	9	4	2 70	11	11	1 62
7	4	2 70	9	5	2 70	11	12	1 62
7	5	2 70	9	6	2 70	11	13	1 62
7	6	2 70	9	7	2 70	11	14	1 62
7	7	2 70	9	8	2 70	11	15	1 62
7	8	2 70	9	9	2 70	11	16	1 62
7	9	2 70	9	10	2 85	11	17	1 62
7	10	2 70	9	11	2 70	11	18	1 62
7	11	2 70	9	14	2 70	11	19	1 62
7	12	2 70	9	15	2 70	11	20	1 62
7	13	2 70	9	16	2 70	11	21	1 62
7	14	2 70	9	17	2 70	11	22	1 62
7	15	2 70	9	18	4 05	11	23	1 62
7	16	2 70	9	19	2 70	11	24	1 62
7	17	2 70	9	20	2 70	11	25	1 62
7	18	2 70	9	21	2 70	11	26	1 62
7	19	2 70	9	22	2 70	11	27	1 62
7	20	2 70	9	23	2 70	11	28	1 62
7	21	2 70	9	24	2 70	11	29	1 62
7	22	2 70	9	25, 26	7 02	11	30	1 62
7	23	2 70	9	27	2 70	11	31	1 62
7	24	2 70	9	28	2 70	11	32	1 62
7	25	2 70	9	29	2 70	11	33	1 62
7	26	2 70	9	30	2 70	11	34	1 62
7	27	2 70	9	31	2 70	12	1	3 24
7	28	2 70	9	32	2 70	12	2	1 62
7	29	2 70	9	33	2 70	12	3	1 62
7	30	2 70	10	1, 34	21 60	12	4	1 62
7	31	2 70	10	2	8 10	12	5	1 62
7	32	2 70	10	3	4 59	12	6	1 62
7	33	2 70	10	8	8 10	12	7	1 62
7	34	2 70	10	9	2 70	12	8	1 62
8	1, 2 and 34	15 12	10	10	2 70	12	9	1 62
8	3	2 70	10	11	2 70	12	10	1 62
8	4	2 70	10	12	2 70	12	11	1 62
8	5	2 70	10	13	2 70	12	12	1 62
8	6	2 70	10	14	2 70	12	13	1 62
8	7	2 70	10	15	2 70	12	14	1 62
8	8, 9	2 70	10	16	2 70	12	15	1 62
8	10	2 70	10	17	2 70	12	16	1 62
8	11	2 70	10	18	2 70	12	17	1 62
8	12	2 70	10	19	2 70	12	18	1 62
8	13	2 70	10	20	2 70	12	19	1 62
8	14	2 70	10	21	2 70	12	20	1 62
8	15	2 70	10	22	2 70	12	21	1 62
8	16	2 70	10	23	2 70	12	22	1 62
8	17	2 70	10	24	2 70	12	23	1 62
8	18	2 70	10	26	3 24	12	24	1 62
8	19	2 70	10	27	3 24	12	25	1 62
8	20	2 70	10	28	10 80	12	26	1 62
8	21	2 70	10	29	10 80	12	27	1 62
8	22	2 70	10	32	3 80	12	28	1 62
8	23	2 70	10	33	2 70	12	29	1 62
8	24	2 70	11	1	1 62	12	30	1 62
8	25	2 70	11	2	1 62	12	31	1 62

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
13	32	\$1 62	15	4	\$3 78	17	8	\$1 62
13	34	2 70	15	5	1 62	17	9	1 62
13	1	4 32	15	6	1 62	17	10	1 62
13	2, 3	3 78	15	7	1 62	17	11	1 62
13	4	8 10	15	8	1 62	17	12	1 62
13	5	1 62	15	9	1 62	17	13	1 62
13	6	1 62	15	10, 11	1 62	17	14	1 62
13	7	1 62	15	12, 13	35 10	17	15	1 62
13	8, 9	11 34	15	14	1 62	17	16	1 62
13	10	1 62	15	15	1 62	17	17	1 62
13	11	1 62	15	16	1 62	17	18	1 62
13	12	1 62	15	17	1 62	17	19	1 62
13	13	1 62	15	18	1 62	17	20	1 62
13	14	1 62	15	19	1 62	17	21	1 62
13	15	3 34	15	20	1 62	17	22	1 62
13	16	1 62	15	21	1 62	17	23	1 62
13	17	1 62	15	22	1 62	17	24	1 62
13	18	1 62	15	23	1 62	17	25	1 62
13	19	1 62	15	24	1 62	17	26	1 62
13	20	1 62	15	25	1 62	17	27	1 62
13	21	1 62	15	26, 27	4 59	17	28	1 62
13	22	1 62	15	28	1 62	17	29	1 62
13	23	1 62	15	29	1 62	17	30	1 62
13	24	1 62	15	30	1 62	17	31	1 62
13	25	1 62	15	31	1 62	17	32	1 62
13	26	1 62	15	32	1 62	17	33	1 62
13	27	13 04	16	1	1 62	17	34	1 62
13	28	1 62	16	2	1 62	18	1	1 62
13	29	1 62	16	3	1 62	18	2	1 62
13	30	1 62	16	4	2 43	18	3	1 62
13	31	1 62	16	5	1 62	18	4	1 62
13	32	1 62	16	6	9 18	18	5	1 62
13	33	1 62	16	7, 8, 9	27 00	18	6	1 62
14	34	1 62	16	10, 11	1 62	18	7	1 62
14	1	1 62	16	12	1 62	18	8	1 62
14	2	1 62	16	13	1 62	18	9	1 62
14	3	1 62	16	14	1 62	18	10	1 62
14	4	1 62	16	15	1 62	18	11	1 62
14	5	1 62	16	16	1 62	18	12	1 62
14	6	1 62	16	17	1 62	18	13	1 62
14	7	4 86	16	18	1 78	18	14	1 62
14	8	1 62	16	19	1 62	18	15	1 62
14	9	1 62	16	20	1 62	18	16	1 62
14	10	1 62	16	21	1 62	18	17	1 62
14	11	1 62	16	22	1 62	18	18	1 62
14	12	1 62	16	23	1 62	18	19	1 62
14	17	1 62	16	26	1 62	18	20	1 62
14	18	1 62	16	27	1 62	18	21	1 62
14	19	1 62	16	28	1 62	18	22	1 62
14	20	1 62	16	29	1 62	18	23	1 62
14	21	3 78	16	30	1 62	18	24	1 62
14	22	1 62	16	31	1 62	18	25	1 62
14	23, 24	15 66	16	32	1 62	18	26	1 62
14	25	1 62	16	33	1 62	18	27	1 62
14	26	1 62	16	34	1 62	18	28	1 62
14	27	1 62	17	1	1 62	18	29	1 62
14	28	1 62	17	2	1 62	18	30	1 62
14	29	1 62	17	3	1 62	18	31	1 62
14	32	1 62	17	4	1 62	18	32	1 62
14	33	1 62	17	5	1 62	18	33	1 62
14	34	1 62	17	6	1 62	18	34	1 62
15	1 33, 34	23 76	17	7	1 62	19	1	1 62
15	2	1 62	17					
15	3	1 62	17					

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
19	2	\$1 62	24	9	\$1 08	28	13	\$3 78
19	3	1 62	24	10 11, 12	8 64	28	14, 15	2 70
19	4	1 62	24	13	2 16	28	1, 16	2 97
19	5	1 62	24	14	1 08	28	2, 3	4 50
19	6	1 62	24	15	1 08	29	4	1 35
19	10, 11	3 51	24	16	10 80	29	5	1 49
19	12	3 24	25	1	1 08	29	6	95
19	13	1 62	25	2	1 08	29	7	95
19	14	1 62	25	3	1 08	29	8	95
19	15	1 62	25	4	1 08	29	9	2 03
19	16	1 62	25	5	1 08	29	10	1 35
20	2, 13, 14	24 30	25	6	1 08	29	11	1 08
20	15, 16		25	7	1 08	29	12	2 84
20	3	1 08	25	8	1 08	29	13	95
20	4	1 08	25	9	1 89	29	14	6 48
20	5	03	25	10	1 08	29	15	1 08
20	6	03	25	11	1 08	30	1	1 08
20	7	03	25	12	1 08	30	2	1 08
20	8	03	25	13	1 08	30	3	1 08
20	9	03	25	14	1 08	30	4	1 08
20	10	1 08	25	15	1 08	30	5	1 08
20	11	1 08	26	1	2 43	30	6, 7	12 95
20	12	1 08	26	2	1 08	30	8	1 08
21	2	1 08	26	3	1 08	30	9	1 08
21	3	1 08	26	4	1 08	30	10	1 08
21	4	1 08	26	5	1 08	30	12	1 08
21	5	1 08	26	6	1 08	30	13	1 08
22	1	2 16	26	7	1 08	30	14	1 08
22	2	1 08	26	8	1 08	30	15	1 08
22	3	1 89	26	9	1 08	31	16	1 08
22	4	5 40	26	10	1 08	31	1, 16	3 73
22	5	2 97	26	11	1 08	31	2	1 08
22	6	1 08	26	12	1 08	31	3	1 08
22	7	11 61	26	13	1 08	31	4	1 08
22	8	1 08	26	14	3 78	31	5	1 08
22	9	1 08	26	15	2 62	31	6	1 08
22	10	1 08	26	16	10 87	31	7	1 08
22	11	1 08	27	1	95	31	8	1 08
22	12	1 08	27	2	95	31	9	1 08
22	13	1 08	27	3	95	31	10	1 08
23	1	1 08	27	6	95	31	11	1 08
23	2	1 08	27	7	95	31	12	1 08
23	3	1 08	27	8	95	31	13	1 08
23	4	9 18	27	9	95	31	14	1 35
23	5	1 08	27	10	95	31	15	1 08
23	6	1 08	27	11	95	32	1	1 08
23	7	1 08	27	12	95	32	2	1 08
23	8	1 08	27	13	95	32	3	2 43
23	9	1 08	27	14	95	32	4	3 78
23	10	1 08	27	15	95	32	5	1 08
23	11	1 08	27	16	95	32	6	1 08
23	12	1 08	28	1, 16	2 31	32	7	3 78
23	13	1 08	28	2	1 35	32	8	3 78
23	14, 15	11 38	28	3	1 62	32	9	1 08
23	16	1 08	28	4	1 08	32	10	1 08
24	1	1 08	28	5	2 16	32	11	1 08
24	2	1 08	28	6, 7	2 97	32	12	1 08
24	3	1 08	28	8	1 49	32	13	1 08
24	4	1 08	28	9	2 70	32	16	2 70
24	5	1 08	28	10	1 49	33	1	1 08
24	7	1 08	28	11	1 08	33	2	1 03
24	8	1 08	28	12	1 62	33	3	2 43

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
33	4	\$1 08	42	4	\$1 08	50	6	\$2 16
33	5	1 08	42	5	1 08	50	7	95
33	6	1 08	42	6	1 08	51	8	95
33	7	1 08	42	7	1 08	50	1	1 08
33	8	1 08	42	8	1 08	51	2	95
33	9	1 08	43	1	1 78	51	3	95
33	10	1 08	43	2	1 49	51	4	95
33	11	1 08	43	3	3 08	51	5	95
33	12	1 08	43	4	3 08	51	6	95
33	13	1 08	43	5	3 08	51	7	95
33	14	1 08	43	6	3 08	51	8	95
33	15	1 08	43	7	3 08	52	1	1 49
33	16	1 08	43	8	3 65	52	2	95
34	1,2	8 24	44	1	95	52	3	95
34	3,4	8 37	44	2	1 62	52	4	95
34	5	95	44	3	1 62	52	5	95
34	6	95	44	4	95	52	6	95
34	7,8	2 16	44	5	95	52	7	95
35	1,8	10 13	44	6	95	52	8	95
35	2,7	7 36	44	7	1 22	53	1	95
35	3	1 08	44	8	6 48	53	2	95
35	6	1 08	45	1,2,7,8	8 10	53	3	95
35	7	1 08	45	3	95	53	4	9 72
36	1,2	6 48	45	4	95	53	5	95
36	3	1 08	45	5	2 43	53	6	95
36	4,5	28 89	45	6	95	53	7	95
36	6	1 08	46	1,8	9 99	53	8	95
36	7,8	2 43	46	2	95	54	1,8	12 96
37	1,2,7,8	4 59	46	3	95	54	2	95
37	3	1 08	46	4	95	54	3	95
37	4	1 08	46	5	1 75	54	4	95
37	5	1 08	46	6	95	54	5	95
37	6	1 08	46	7	2 16	54	6	95
38	1,2	26 46	47	1	1 08	54	7	95
38	3	1 08	47	2	95	55	2	81
38	4	1 08	47	3	95	55	3	81
38	5	1 08	47	4	95	55	4	81
38	6	1 08	47	5	95	55	5	81
38	7,8	2 70	47	6	95	55	6	81
38	1	2 16	48	7	95	55	7	81
39	2	3 73	48	8	1 62	55	8	81
39	3	1 22	48	1	1 62	56	1,34	10 26
39	4	1 08	48	2	95	56	2	1 35
39	5	1 08	48	3	95	56	3	1 35
39	6	1 08	48	4	95	56	4	1 35
39	7	2 70	48	5	95	56	5	1 35
39	8	6 48	48	6	95	56	6	1 35
40	1	1 62	48	7	95	56	7	1 35
40	2	1 08	48	8	95	56	8	1 35
40	3	1 08	49	1	2 29	56	9	1 35
40	8	2 03	49	2	95	56	10	03
41	1	1 08	49	3	95	56	11	03
41	2	1 08	49	4	95	56	12	03
41	3	1 08	49	5	95	56	13	03
41	4	1 08	49	6	95	56	14	03
41	5	1 08	49	7	95	56	15	03
41	6	1 08	49	8	6 48	56	16	03
41	7	1 08	50	1	95	56	17	03
41	8	1 08	50	2	95	56	18	03
42	1	1 08	50	3	95	56	19	1 35
42	2	1 08	50	4	95	56	20	1 35
42	3	1 08	50	5	1 62	56	21	1 35

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
56	22	\$1 35	59	16	\$1 08	71	2	\$1 08
56	23	1 35	60	Entire block	03	71	4	0 81
56	24	1 35	61	1	03	71	5	81
56	25	1 35	61	2	10	71	6	81
56	26	1 35	61	3	10	71	7	1 08
56	27	1 35	61	4	10	72	1	81
56	28	1 35	61	8	03	72	2	81
56	29	1 35	61	9	03	72	3	1 35
56	30	1 35	61	10	03	72	4	81
56	31	1 35	61	11	03	72	5	1 35
56	32	1 35	61	12	03	72	6	81
56	33	1 35	61	13	03	72	7	2 43
57	1	03	61	14	03	73	1	03
57	2	03	61	15	03	73	2	03
57	3	03	61	16	03	73	3	54
57	4	03	62	2	27	73	4	54
57	5	03	62	3	03	73	5	54
57	6	03	62	4	03	73	6	03
57	7	03	62	5	03	73	7	03
57	8	03	62	6	03	73	8	03
57	9	03	62	7	03	74	1	54
57	10	03	62	8	27	74	2	54
57	11	03	63	Entire block	03	74	3	54
57	12	03	64	1	03	74	4	54
57	13	03	64	2	03	74	5	54
57	14	03	64	3	03	74	6	54
57	15	03	64	4	03	74	7	54
57	16	03	64	5	41	74	8	2 16
57	17	03	64	6	41	75	1 to 8 each	54
57	18	03	64	7	41	76	1	03
57	19	03	64	8	41	76	2	03
57	20	03	65	1 to 8	54	76	3	03
57	21	03	66	1	03	76	4	03
57	22	1 35	66	2	03	76	5	41
57	23	1 35	66	3	03	76	6	03
57	24	1 35	66	4	54	76	7	03
57	25	1 35	66	5	1 89	76	8	03
57	26	1 35	66	6	41	77	1	81
57	27	1 35	66	7	03	77	2	81
57	28	1 35	66	8	03	77	3	3 51
57	29	1 35	67	1	03	77	4	1 35
57	30	1 35	67	2	03	77	5	81
57	31	1 35	67	3	03	77	6	81
57	32	1 35	67	4	03	77	7	1 35
57	33	03	67	5	03	77	8	81
57	34	03	67	6	27	78	1	1 22
58	Entire block	03	67	7	27	78	2	81
59	1	4 32	67	8	27	78	3	81
59	2	1 08	68	1 to 8	05	78	4	81
59	3	1 08	69	1	81	78	5	81
59	4	1 08	69	2	54	78	6	81
59	5	1 08	69	3	54	78	7	81
59	6	03	69	4	54	78	8	81
59	7	03	69	5	54	79	1 to 8 each	81
59	8	03	69	6	54	80	1 to 8 each	81
59	9	03	69	7	54	81	1	54
59	10	03	69	8	54	81	2	54
59	11	03	70	1, 2	4 32	81	4	54
59	12	03	70	3	81	81	5	54
59	13	03	70	5	6 21	81	6	54
59	14	03	70	6	81	81	7	54
59	15	1 08	71	1 to 8	10 26	81	8	54

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
82	1 to 8 each	\$0 54	115	2	\$0 16	143	1 to 8 each	\$0 14
83	"	27 115	115	3	16 144	"	"	14
84	"	27 115	115	4	16 145	"	"	14
85	"	27 115	115	5	16 146	"	"	14
86	"	27 115	115	6	16 147	"	"	14
87	"	27 115	115	7	16 148	"	"	14
88	"	03 115	115	8	16 149	"	"	14
88	1	03 116	116	1	03 150	1 to 16 each	14	14
88	2	27 116	116	2	16 151	1 to 8 each	14	14
88	3	27 116	116	3	16 152	"	"	14
88	4	27 116	116	4	16 153	"	"	14
88	5	27 116	116	5	16 154	"	"	14
88	6	03 116	116	6	16 155	"	"	14
88	7	03 116	116	7	16 156	"	"	14
88	8	03 116	116	8	16 157	"	"	14
89	1 to 8 each	03 116	116	8	03 158	"	"	14
90	Entire block	03 117	Entire block	03 158	"	"	"	14
91	"	03 118	"	03 159	"	"	"	14
92	"	03 119	"	03 160	"	"	"	14
93	"	03 120	"	03 161	"	"	"	14
94	"	03 121	"	03 162	"	"	"	14
95	"	03 122	"	03 163	"	"	"	14
96	"	03 123	1	08 164	"	"	"	14
97	"	03 123	2	05 165	"	"	"	14
98	1 to 8 each	27 123	3	03 166	"	"	"	14
99	"	27 123	4	03 167	"	"	"	14
100	"	27 123	5	03 168	"	"	"	14
101	"	27 123	6	03 169	"	"	"	14
102	"	27 123	7	03 170	"	"	"	14
103	"	27 123	8	08 171	"	"	"	14
104	1	03 124	1	11 172	"	"	"	14
104	2	03 124	2	03 173	"	"	"	14
104	3	16 124	3	03 174	"	"	"	14
104	4	16 124	4	11 175	"	"	"	14
104	5	16 124	5	11 176	"	"	"	14
104	6	16 124	6	03 177	"	"	"	14
104	7	03 124	7	03 178	"	"	"	14
104	8	03 124	8	03 179	"	"	"	14
105	Entire block	03 125	1 to 16 each	81 180	"	"	"	14
106	"	03 126	"	27 181	"	"	"	14
107	"	03 127	1	2 97 182	"	"	"	14
108	"	03 127	2	14 183	"	"	"	14
109	"	03 127	3	14 184	"	"	"	14
110	"	03 127	4	14 185	"	"	"	14
111	"	03 127	5	14 186	"	"	"	14
112	"	03 127	6	14 187	"	"	"	14
113	1	16 127	7	14 188	"	"	"	14
113	2	16 127	8	14 189	"	"	"	14
113	3	03 128	1 to 8 each	14 190	"	"	"	14
113	4	03 129	"	14 191	"	"	"	14
113	5	03 130	"	14 192	"	"	"	14
113	6	03 131	"	14 193	"	"	"	14
113	7	16 132	"	14 194	"	"	"	14
113	8	16 133	"	14 195	"	"	"	14
114	1	16 134	"	14 196	"	"	"	14
114	2	16 135	"	14 197	"	"	"	14
114	3	03 136	"	14 198	"	"	"	14
114	4	03 137	1 to 16 each	16 199	"	"	"	14
114	5	03 138	"	14 200	"	"	"	14
114	6	03 139	"	14 201	"	"	"	14
114	7	03 140	1 to 8 each	14 202	"	"	"	14
114	8	16 141	"	14 203	"	"	"	14
115	1	16 142	"	14 204	"	"	"	14

City of Fernandina—Continued.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
206	1 to 8 each	\$0 14	229	4	\$0 27	343	5	\$0 54
207	"	14	229	5	27	243	6	27
208	"	14	229	6	27	243	7	27
209	"	14	229	7	27	243	8	27
210	1 to 10 each	14	229	8	27	243	9	27
211	"	14	229	9	27	243	10	27
212	"	14	229	10	54	244	1	54
213	"	14	230	1	54	244	2	54
214	"	14	230	2	27	244	3	54
215	"	14	230	3	27	244	4	54
216	1	54	230	4	27	244	5	54
216	2	27	230	5	27	244	6	27
216	3	27	230	6	27	244	7	27
216	4	27	230	7	27	244	8	27
216	5	27	230	8	27	244	9	27
216	6	27	230	9	27	244	10	27
216	7	27	230	10	54	245	1	54
216	8	27	231	1 to 10 each	14	245	2	27
216	9	27	232	"	14	245	3	27
216	10	54	233	"	14	245	4	27
217	1, 10	29 70	234	"	14	245	5	27
217	2	54	235	"	14	245	6	27
217	3	27	236	"	14	245	7	27
217	4	27	237	1 to 8 each	14	245	8	27
217	5	27	238	"	14	245	9	27
217	6	27	239	"	14	245	10	27
217	7	27	240	"	14	246	1 to 10 each	14
217	8	27	241	2	14	247	"	14
217	9	54	241	3	14	248	"	14
218	1 to 10 each	27	241	4	14	249	"	14
219	"	27	241	5	14	250	"	14
220	"	14	241	6	14	251	1 to 6 each	14
221	"	14	241	7	14	252	"	14
222	1	14	241	8	14	253	1 to 10 each	14
222	2	14	241	9	14	254	"	14
222	3	14	242	1	54	255	"	14
222	4	05	242	2	27	256	"	14
222	5	05	242	3	27	257	"	14
222	6	05	242	4	27	258	"	14
222	7	05	242	5	27	259	"	27
223	1 to 8 each	14	242	6	27	260	"	27
224	1 to 10 each	14	242	7	27	261	"	27
225	"	14	242	8	27	262	"	14
226	"	14	242	9	27	263	"	14
227	"	14	242	10	27	264	"	14
228	"	14	243	1	54	265	"	14
229	1	54	243	2	54	266	"	14
229	2	27	243	3	54	267	"	14
229	3	27	243	4	54			

City of Fernandina—Continued.

EAST OF FIFTEENTH STREET.

Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.
1	\$0 54	61	\$0 27	121	\$0 27	181	\$0 27	242	\$0 27
2	27	62	27	122	27	182	27	243	27
3	27	63	27	123	27	183	27	244	27
4	27	64	27	124	27	184	27	245	27
5	27	65	27	125	27	185	27	246	27
6	27	66	27	126	27	186	27	247	27
7	27	67	27	126	27	187	27	248	27
8	27	68	27	128	27	188	27	249	27
9	27	69	27	129	27	189	27	250	27
10	27	70	27	130	27	190	27	251	27
11	27	71	27	131	27	191	27	252	27
12	27	72	27	132	27	192	27	253	27
13	27	73	27	133	27	193	27	254	27
14	27	74	27	134	54	194	27	255	27
15	27	75	27	135	2 43	196	27	256	27
16	27	76	27	136	27	197	27	257	27
17	27	77	54	137	27	198	27	258	27
18	27	78	54	138	27	199	27	259	27
19	27	79	27	139	27	200	27	260	27
20	27	80	27	140	54	201	27	261	27
21	27	81	27	141	54	202	27	262	27
22	27	82	27	142	27	203	27	263	27
23	27	83	27	143	27	204	27	264	27
24	27	84	27	144	27	205	27	265	27
25	27	85	27	145	27	206	27	266	27
26	27	86	27	146	27	207	27	267	27
27	27	87	27	147	27	208	27	268	27
28	27	88	27	148	27	209	27	269	54
29	27	89	27	149	27	210	27	270	54
30	27	90	27	150	27	211	27	271	27
31	27	91	27	151	27	212	27	272	27
32	27	92	27	152	27	213	27	273	27
33	27	93	27	153	27	214	27	274	27
34	27	94	27	154	27	215	27	275	27
35	27	95	27	155	27	216	27	276	27
36	27	96	27	156	27	217	27	277	27
37	27	97	27	157	27	218	27	278	27
38	27	98	27	158	27	219	27	279	27
39	27	99	27	159	27	220	27	280	27
40	27	100	27	160	27	221	27	281	27
41	27	101	27	161	27	222	27	282	27
42	27	102	27	162	27	223	27	283	27
43	27	103	27	163	27	224	27	284	27
44	54	104	27	164	27	225	27	285	27
45	54	105	27	165	27	226	27	286	27
46	27	106	27	166	27	227	27	287	27
47	27	107	27	167	27	228	27	288	27
48	27	108	54	168	27	229	27	289	27
49	27	109	54	169	27	230	54	290	27
50	27	110	27	170	27	231	54	291	27
51	27	111	27	171	27	232	27	292	27
52	27	112	27	172	27	233	27	293	27
53	27	113	27	172	27	234	27	294	27
54	27	114	27	174	27	235	27	295	27
55	27	115	27	175	27	236	27	296	27
56	27	116	27	176	27	237	27	297	54
57	27	117	27	177	27	238	27	298	54
58	27	118	27	178	27	239	27	299	27
59	27	119	27	179	27	240	27	300	27
60	27	120	27	180	27	241	27	301	27

TAX COMMISSIONERS OF FLORIDA.

City of Fernandina—Continued.

EAST OF FIFTEENTH STREET.

Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.
302 303	\$0 27 27	304 305 306	\$0 27 27 27	307 308	\$0 27 27	309 310	\$0 27 27	311 312	\$0 27 54

WATER LOTS.

1	\$13 50	6	\$9 45	11	\$0 03	16	\$0 03	21	\$0 03
2	10 80	7	9 45	12	03	17	03	22	03
3	9 86	8	7 29	13	03	18	03	23	03
4	18 90	9	2 70	14	03	19	03	24	03
5	19 17	10	03	15	03	20	03		

OLD TOWN.

Bk.	Lot.	Tax and penalty.	Bk.	Lot.	Tax and penalty.	Bk.	Lot.	Tax and penalty.
1	2	\$0 08	5	1	\$0 08	8	1	\$0 05
1	3	08	5	2	08	8	2	05
1	4	08	5	5	16	8	5	10
1	5	16	5	6	16	8	6	10
1	6	16	5	7, 9	3 10	8	7	10
1	7	16	5	8	16	8	8	10
1	8	16	5	10	16	8	9	10
1	9	08	5	11	08	8	10	10
1	10	08	5	12	08	8	11	05
1	11	16	5	13	08	8	12	05
2	5	16	5	14	1 16	8	13	05
2	6	16	6	1	08	8	14	05
2	7	16	6	2	08	9	1	05
2	8	16	6	3	08	9	2	05
2	10	08	6	4	08	9	3	05
2	11	08	6	5	16	9	4	05
3	1	08	6	6	16	9	6	10
3	2	08	6	7	16	9	8	10
3	3	08	6	8	16	9	10	10
3	4	08	6	9	16	9	13	05
3	6	16	6	11	08	9	14	05
3	8	16	6	12	08	10	1	05
3	10	16	6	13	08	10	2	05
3	12	08	6	14	08	10	3	05
3	13	08	7	1	05	10	4	05
3	14	08	7	2	05	10	5	10
4	1	08	7	3	05	10	6	10
4	2	08	7	4	05	10	7	10
4	3	08	7	5	10	10	8	10
4	4	08	7	6	10	10	9	10
4	5	16	7	7	10	10	10	10
4	6	70	7	8	10	10	11	05
4	8	16	7	9	10	10	12	05
4	10	16	7	10	10	10	13	05
4	11	16	7	11	05	10	14	05
4	12	08	7	12	05	11	1	05
4	13	08	7	13	05	11	2	05
4	14	1 16	7	14	05	11	3	05

City of Fernandina—Continued.

OLD TOWN.

Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.	Blk.	Lot.	Tax and penalty.
11	4	\$0 05	15	7	\$0 05	21	7	\$0 03
11	5	10 15	15	8	05 05	21	8	03 03
11	6	10 15	15	9	05 05	21	9	03 03
11	7	10 15	15	10	05 05	21	10	03 03
11	8	10 15	15	11	05 05	22	1	05 05
11	9	05 15	15	12	03 05	22	2	03 03
11	10	05 15	15	13	03 05	22	3	03 03
11	11	05 15	15	14	03 05	22	4	03 03
11	12	05 16	16	1	03 05	22	5	03 03
12	1	05 16	16	2	03 05	22	6	05 05
12	2	05 16	16	3	03 05	22	7	05 05
12	3	05 16	16	4	03 05	22	8	05 05
12	4	05 16	16	5	03 05	23	1	05 05
12	6	1 19 16	16	6	05 05	23	2	05 05
12	8	10 16	16	7	05 05	23	4	05 05
12	9	05 16	16	8	05 05	23	5	03 03
12	10	05 16	16	9	05 05	23	6	03 03
12	11	05 16	16	10	05 05	23	7	03 03
12	12	05 16	16	11	05 05	23	8	03 03
13	1	05 16	16	12	05 05	23	9	05 05
13	2	05 16	16	13	03 05	23	10	05 05
13	3	05 16	16	14	03 05	24	1	03 03
13	4	05 17	17	1	08 05	24	2	03 03
13	5	10 17	17	7	08 05	24	3	03 03
13	6	10 17	17	8	08 05	24	4	05 05
13	7	10 17	17	9	08 05	24	5	03 03
13	8	10 17	17	10	08 05	24	6	05 05
13	9	05 17	17	11	16 05	24	7	03 03
13	10	05 18	18	Entire 8 each		03	24	8 03
13	11	05 19	19	1	03 05	24	9	03 03
13	12	05 19	19	2	03 05	24	10	03 03
14	1	05 19	19	3	03 05	24	11	03 03
14	2	03 19	19	4	03 05	24	12	03 03
14	3	03 19	19	5	05 05	24	13	03 03
14	4	03 19	19	6	05 05	24	14	03 03
14	5	05 19	19	7	05 25	1 to 11 each		03 03
14	6	05 19	19	8	05 26	Entire block		03 03
14	7	05 19	19	9	05 27	"		03 03
14	8	05 19	19	10	03 28	"		03 03
14	9	05 19	19	11	03 29	"		03 03
14	10	05 19	19	12	03 30	"		03 03
14	11	03 20	Entire block		03	31	"	03 03
15	1	03 21	1		03 32	"	"	03 03
15	2	03 21	2		03 33	"	"	03 03
15	3	03 21	3		03 34	"	"	03 03
15	4	03 21	4		03 35	"	"	03 03
15	5	05 21	5		03 36	"	"	03 03
15	6	05 21	6		03			

WATER LOTS.

Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.	Lot.	Tax and penalty.
1	\$0 14	5	\$0 27	8, 9, 10	\$0 03	14	\$0 14	17	\$0 14
2	14	6	27	11, 12, 13		15	41	18	14
3	27	7	14	13		16	14	19	14
4	27								

L. D. STICKNEY, }
WILLIAM ALSOP, } *Commissioners.*

EXHIBIT 7.

FERNANDINA, FLORIDA, *July 20, 1863.*

FRIEND STICKNEY: This will be handed to you by Mr. Davis, who leaves on the next steamer for H. H., on his way north. I would be glad to hear from you now and then, and it does appear to me that you might spare time to drop me a line now and then. If I only knew where to direct a letter to you I would do so certain, but the supposition has been here that you were not going to abandon us entirely, but would, ere long, show yourself in this quarter.

You wrote me not to let the sale come off till you came here, and I should have done as you wished me to but for J. M. Latta, who urged the sale in connexion with Mr. Reed, and I presume it was best, the way things have turned up. Mr. Driggs has gone to Augustine to get the rolls, and we expect to advertise the property in Augustine in the next issue. I shall look for you here before our next sale day; at all events, you will drop me a line now and then, that I may know your whereabouts. If you do come down you will please bring my certificate for my pay, and oblige. I have bought some five or six hundred dollars' worth of property, and I have no money. I presume an order on the department will be satisfactory. Drop me a line on this head. I do not like Governor Seymour's address to the mob in New York. What do the people think of it? Remember me kindly to Mrs. Stickney and the girls.

Yours, truly,

JOHN S. SAMMIS.

EXHIBIT 8.—Produced by Reed.

FERNANDINA, FLORIDA, *January 25, 1864.*

GENTLEMEN: Your communication dated the 18th instant, requesting a report of my investigations as to the late sale of lots and tracts of land made and conducted by the two commissioners, Messrs. Reed and Sammis, on the 15th day of June last past, and the five days following, is before me.

In compliance with your request, I respectfully submit the following as the result of my investigations:

First. On an examination of the book of minutes and orders of the board of commissioners relating to the late sale, I find that L. D. Stickney, esq., one of the board of the three direct tax commissioners for this State, was not present at any of the meetings or proceedings held by the two commissioners, Messrs. Reed and Sammis, prior to such sale, nor can I find, upon minute examination of the book of minutes and orders, any evidence whatever tending to show that Mr. Stickney participated in or had notice of the several or any of the meetings of the said two commissioners held preliminary to the sale, or that Mr. Stickney in any manner whatsoever, prior or subsequent to the sale, used, allowed, or authorized his name, as such commissioner or otherwise, to be used in or about any of the meetings or proceedings relating to the said sale, nor does it appear therein that Mr. Stickney had any notice whatsoever, verbal or written, of the aforesaid sale, or that he was present at or participated in any manner whatsoever in the sale of the tracts or lots of land in question.

Had the true order been entered it would appear that Mr. Stickney did direct the adv.

On examination of the book of minutes and orders, I further find that on the 8th day of October, 1863, at the city of Washington, the board of tax commissioners, consisting of Messrs. Stickney, Reed and Sammis, met, and, among other things, it was ordered unanimously that the board adjourn until a written

opinion of the Commissioner of Internal Revenue as to the validity of said sale, be rendered and furnished to the board.

That on the 9th day of October, 1863, the board met accordingly, at the city of Washington, the three commissioners being present, at which time the opinion of the Commissioner of Internal Revenue, *bearing date of that day*, was received and placed on file, and thereupon the said board adjourned to meet the 12th day of October, 1863.

That on the 12th day of October, 1863, the aforesaid board met at the city of Washington, pursuant to adjournment, all being present. Whereupon, on motion, (Messrs. Reed and Sammis voting in the affirmative,) it was ordered, among other things, that the letter of Judge Stickney, dated September 7, 1863, upon which and the statement of facts therein set forth the said opinion was based and rendered, together with the aforesaid opinion, be spread upon the record. That, thereupon, the said letter and opinion was *entered in extenso* in the book of minutes and orders, the original whereof being on file at the Department of the Treasury at the city of Washington.

I find, by further examination of the book of minutes and orders, that it also was "ordered unanimously" at the said last meeting of the board, pursuant to the opinion of the said commissioner, that the sale of the several tracts or lots of land be set aside, and that the several purchasers at such sale, upon surrendering their certificates, receive back the sums of money paid by them respectively. In this connexion allow me to say, that I have been informed by the clerk of the tax commission that many of the certificates of sale have not been surrendered as yet, owing to the inability of the commission to repay to the holders thereof the sums necessary to redeem the same; the fund arising from such tax sale having been exhausted before then by the payment of (\$2,200) two thousand two hundred dollars to James M. Latta, for advertising the sale of the aforesaid lands.

It was further "unanimously ordered," at the said meeting, that the several tracts or lots of land be advertised for sale, pursuant to law, and thereupon sold according to the law in such case made and provided. It likewise appears, from the said minutes and orders, that the three commissioners did sign respectively their individual names to an order for the advertisement of said tracts or lots of land, which order is on file in the office of the commission.

Second. I further state, that in the month of January instant, Mr. Reed, in a conversation had with him respecting the late sale of lands in Fernandina, admitted to me that he was present at the city of Washington during the several hearings had before Commissioner Lewis, for the purpose of ascertaining the validity of such sale and the proceedings of the said two commissioners thereunder, and prior to the rendition of the opinion he appeared at such hearings and filed papers therein on his own behalf, and interposed a defence thereto.

I have had three conversations with Mr. Reed on the subject of the late sale of lands in Fernandina, and the pretended notice thereof claimed by him to have been given to Mr. Stickney, which, in connexion with statements made by Mr. Reed to other persons upon the same subject, I have ascertained subsequently, by inquiry, did not agree; in one instance particularly, where he claimed to have given personal notice of the sale to Mr. Stickney, I found such conflicting and contradictory statements, as left no doubt in my mind of the intention of Mr. Reed to prevaricate and deceive.

So far as my investigations have extended, I am constrained to say that I can place very little faith in the statements of Mr. Reed, touching the validity of the sale in question.

Third. I have had conversations with several influential and respectable citizens of Fernandina, with a view of eliciting from them the facts and circum-

stances attending the validity or invalidity of the late sale of lands in Fernandina, and the action of Mr. Reed therein. Their statements, (and they speak more or less from their own knowledge,) in connexion with the action of Messrs. Reed and Sammis, approving the letter of Mr. Stickney and satisfying the opinion of the Commissioner based thereon, as alluded to hereinbefore, together with the *rationale* of the entire case, establishes conclusively, in my mind, the legality and justice of the opinion, as well as the following facts, viz :

1st. That Mr. Stickney did not have notice of the meetings or proceedings had by the two commissioners, Messrs. Reed and Sammis, prior to the said sale, nor was notice given to him of the day of such sale.

2d. That at such sale Mr. Harrison Reed, one of the commissioners acting in a trust capacity and as agent for the government and owners of the lands in question, did officiate at said sale, (both as auctioneer and purchaser, seller and buyer,) and in several instances, while acting in such double and fiduciary capacity, bid in property at the said sale, either directly or indirectly, for his own use and benefit.

I am, very respectfully, your obedient servant,

C. P. CHAMBERLAIN,

U. S. District Attorney for Northern Florida.

L. D. STICKNEY and N. ALSOP, Esqs., *Commissioners.*

EXHIBIT 9.—Produced by Reed, October 16, 1863.

TREASURY DEPARTMENT,

Washington, October 16, 1863.

MY DEAR ROBINSON: Our friend Morrill arrived this morning with a budget of news from the department of the south. It appears that but for strenuous efforts made by him, and perhaps the letters written by me to General Saxton, your certificates would have been seized and an order would have been issued for your arrest. Captain Low discovered that your purchases of lots in Fernandina were made with government funds; consequently it was with difficulty Mr. Morrill could obtain sufficient delay to proceed in person to New York. I thought all the time you were doing yourself more harm than good by adhering to the pretences of Harrison Reed. I knew it was not for your interest to do so; indeed, all your interest was the other way, for he was unmistakably in the wrong. You are indebted to Morrill and myself for all you have made in the department; our hopes of future success all hinge on union of views; we must pull together or it were idle to pull at all. I understand our articles of agreement preclude any outside speculations, disconnected with the business of the firm by a single partner, without the consent of the other members. If in my arrangement with the Florida Railroad Company I should realize ten thousand dollars, or a larger sum, I should feel bound to pay the amount into the concern to be divided equally among the copartners.

We parted with a hearty good understanding. What I led you to hope from me were not idle words. I meant what I said, and should an applicant for the office you seek present himself with an offer of ten thousand dollars to aid him and abandon you, I should feel dishonored by entertaining the proposition, much as I want money. If, in a copartnership, each member does not stand by and defend the honor and faith and trust of his associates, against all the world, they ought not to associate together. Like the members of the convention which issued the declaration of 1776, when one remarked, "We must all hang together in this;" "Yes," replied another, "or we shall hang separately." Secession is

the great crime of this day. I have written plainly because I feel strongly ; the topic is vital to us. It is due to ourselves that we have a perfect understanding. I am sure of an uncalculating, ardent devotion to you, and I defy the world to point to a single instance of dereliction. In conclusion, believe me, devotedly,

Your friend,

L. D. STICKNEY.

EXHIBIT 10.—Produced by Reed.

BEAUFORT, SOUTH CAROLINA,

February 18, 1863.

MY DEAR ROBINSON: Judge Latta will explain to you what is being done here. Young Davis, whom I brought from Washington, is of a very excellent family, and I feel it my duty to keep him out of idleness. I wish you and Mr. Morrill would employ him with Stoddard in the store until I come. You can find ample work in overhauling all the goods and putting them in complete order. Have the hardware cleaned and put up nicely. Of course, I shall not expect the concern to pay Mr. Davis. That matter I will arrange, but I want him to feel that he has something to do. The goods which will go forward from this place will increase our stock about four thousand dollars. There is a good time coming.

Your friend,

L. D. STICKNEY.

EXHIBIT 11.—Produced by Reed, and used in evidence, June 28, 1864.

TREASURY DEPARTMENT,

Washington, October 21, 1863.

MY DEAR ROBINSON: I saw both Mr. Chase and Judge Lewis to-day in your behalf. I think the judge will send up your name to-morrow for appointment ; he made a memorandum for that purpose. Reed still hangs round like the itch. I can scarcely meet him without spitting in his face, and I would do it but for the public scandal which follows such exhibitions. It is a great pity he did not have somebody to look after his affairs, for he is too d——d a fool to do his own business sufficiently well to rescue him from contempt. I think the best plan is to place two thousand dollars to Saxton's credit at once. Morrill has between five and six hundred dollars invested in Fernandina property, which he is anxious to withdraw ; that can be used to buy goods. I deem it highly important that Saxton be put square with our concern. In that event I will use him to repair the damage we have suffered. All my letters to him have been of the strongest assurance that every dollar would be promptly arranged. I mailed one hundred and seventy dollars to Morrill at the Stevens House, to-day, southern currency, South Carolina and Georgia. If he has left the city you had better receive the letter. You will find me square as a brick, always. I am a positive man, not in the habit of temporizing with such fools as Reed, as I was compelled to in Washington. What I said to you about leaving your certificates in the Commissioner's safe was in good faith, but Reed made such a flourish of what Judge Frazier would do, that I was determined to look after the other side. I have

too much regard for Judge Frazier as a lawyer to believe he would entertain a case which had its origin and whole being in fraud. I am glad to know we think alike generally; if we don't act in concert it will be no fault of

Your friend,

L. D. STICKNEY.

EXHIBIT 12.—Produced by Reed.

TREASURY DEPARTMENT,

Washington, October 31, 1863.

MY DEAR ROBINSON: When Mr. Reed patched up his infamous swindle of the government by putting lots he had purchased in his own name down in yours, while in New York in September last, he thought he had done a nice thing. You told me what had been done, but said you were not the purchaser, nor had you paid a cent on those lots. Sammis says it is Reed's act. Now, the government is investigating this swindle, and it behooves you to repudiate it, or Uncle Sam will wipe his hands of you. It treats as principal all who confederate together to do an unlawful act. I told Judge Lewis what you said to me about the transaction; that you were no party to it, and would not uphold it. Give me at once your written opinion about the affair. I don't want any such thing to stand in the way of your appointment. Reed's recommendation is worse than a black-ball. You had better say it was not sought nor desired by you.

Sincerely, your friend,

L. D. STICKNEY.

EXHIBIT 13.—Produced by Reed.

TREASURY DEPARTMENT,

Washington, November 4, 1863.

MY DEAR ROBINSON: I am just in receipt of your letter of the 3d instant, from New York. I had written to General Saxton so positively that the two thousand dollars would be promptly paid, that I could not with any show of reason approach him differently. If I should, it would destroy his confidence in me. Morrill has six hundred dollars in the tax commissioners' safe, invested in Fernandina lots, which he is anxious to withdraw, and Driggs is authorized to refund to him. Make Saxton right about the \$2,000, which is no more than the amount of his funds invested in Fernandina lots, and I can do a great deal for our concern with him. It is idle to talk about my going to New York *now*. I am required here by the department. Reed has proposed to resign if he would be permitted to date his resignation a few weeks ahead. Latta's letter to the department, showing Reed's participation in the advertising fraud to a large amount, has damned him passed hope. Sammis has, in a letter to the Secretary of the Treasury, corrected many misstatements of Reed's. Sammis says in that letter that Reed's purchases were put down in your name, and in New York, and, as you stated to Frazier and me, without your authority; that you were not the *bona fide* purchaser, and had paid nothing for them. These questions are put to you in letters, care of Syles, Polhamers & Co.

Sincerely, your friend,

L. D. STICKNEY.

EXHIBIT 15.—Produced by Stickney.

NEW YORK, November 7, 1863.

DEAR STICKNEY: Yours of the 31st ultimo, sent to care of Lyles, P. & Co., and by them, at your request, remailed to South Reading, has been again forwarded and came to hand to-day. I hasten to answer the inquiries, yet it hardly seems necessary for me to say to you *again* that all this transferring lots to my name which I had bid off for *Reed and Sammis was entirely without my knowledge*.

Now, Stickney, you *know* I have had no participation in any act to swindle the government or any person whatever. What is the use of your asking me any such questions?

One day during the sale they (Sammis and Reed) asked me to bid off for them such and such lots. I did bid them off as a matter of accommodation to them, *supposing they knew their own business*. I never dreamed it was *illegal* or *wrong* in the least. I did not stop to think of the matter any way. It was generally known that I was bidding it off for them.

I bid one lot off for Mrs. Davies, which Sammis got the certificate of for himself. This I believe you have been informed of before. I am informed by Mr. Morrill that you still speak of a combination (including myself with Judge Frazier and others) to force you to acquiesce in those sales. I tell you here, *once for all, that Judge Frazier and I have had no such purpose*, nor have ever thought of such a thing. Judge Frazier has kept himself *entirely neutral and consistent in the whole matter*. You are altogether mistaken in this instance.

The most I have had to say about the matter, or anything pertaining to it, I said to you. Sammis and Reed were present that evening at Joy's.

You would have got these statements earlier if you had recollected what I told you about my address. I hope they are soon enough, if really needed.

I have been quite sick for several days. How are you getting along?

Very truly yours,

C. L. ROBINSON.

EXHIBIT 16.—Produced by Stickney.

PORT ROYAL, June 12, 1863.

MY DEAR STICKNEY: Our good friend Morrill arrived per Ben Deford yesterday, and brings intelligence of your whereabouts; so I write at once. I wrote you some time since, directing to "Washington, D. C." In the several letters I have received from you no mention was made of it, leaving the impression that you have not heard from me.

Since you left this department, Colonel Sammis has been very busy. He has taken a systematic course and worked industriously to entirely undermine you and all of us, who, knowing your course to be perfectly honorable and marked with nothing but zeal for the good of your country, have stood by you, and are willing to rise or fall with you. Latta and myself are now here under arrest, through these same misrepresentations of Sammis and Colonel Hawley, who you know has been a tool of Sammis all winter. The charges are that we were guilty of a conspiracy to defraud the government in that iron; against Latta, that he has sold the books and other property taken into his possession; against you and I, that we furnished goods in large quantities to the rebels, after leaving Jacksonville. Two cases of shoes, they say, that

went to the rebel camp the next day, and were distributed to the soldiers, &c., &c., &c. The most malicious mess of stuff that was ever heaped up against a set of chaps in the world. Sammis says that "Stickney won't be allowed to come back to this department."

But the fact is, they have heaped it up so high that it almost tumbled down of its own weight. I don't know much how Latta is getting along, but I assure you of one thing: I will have your name and mine out of this as bright as day, you may rely on that. Your brother has arrived; is now with me as I write. He is a fine-looking fellow. I like his appearance much.

Stickney, you must not forget me in dispensing the benefits of this department. You know I deserve something that shall be respectable. I am tired, as I said before, of being nobody here. I am not so swift to make money. I have many reasons why I desire to occupy a position of some respectability here, all of which you will approve when I tell you of them. I rely upon you. I have full confidence you will see me out. It will be the best vindication of me in this affair to the rabble about here, who may not know how I get clear of the stigma of these above-named charges, &c.

Very truly, your obedient servant and friend,

ROBINSON.

EXHIBIT 17.—Produced by Stickney.

FERNANDINA, *July 8, 1863.*

MY DEAR STICKNEY: Yours of the 21st and 24th ultimo have come to hand. Am glad to hear that you straightened out that iron business. Confound these meddlers. This will be a lesson to them.

Latta's weak-backed course in that matter caused much of the trouble, no doubt. That chap has not spirit enough to shake the dead lice off from himself. I think him a perfect squash-head.

The sales have "come off." While the stuff was "going," I bought considerable of it. I don't know but "I'm bit" in so doing. You speak of the likelihood that they will be set aside. All right. It could easily be rescinded, perhaps, and money returned, but for the big slice Latta carried off with him (\$2,200) for advertising.

Reed has not mixed up at all in this iron muss. On the contrary, he used his influence in favor of the parties charged with wrong dealing. Reed is a fussy old granny, but I think he is sincere and honest. He needs to have you tell him what to do distinctly, and he will do it. He'll not dare to do otherwise. He has been trying to do something with General Saxton about an orphan asylum for orphan slave children here. The cause is no doubt a good one. The Finnegan property was bid off by Miss Merrick for that purpose, and she intends to devote herself to the work. All this is, I believe, as it should be. Indeed, I suggested the scheme in the first place. We are waiting for you to arrive, to arrange the plan of operations. I don't know whether Reed will help the cause or damn it. I fear the latter, however. He has also a scheme for building cheap houses out on the lands back of town for the negro population. Saxton wishes to see you about the matter before he can decide. Reed says, "If it could be effected without too great cost and trouble, it may be a good idea, perhaps." I am very impatient to see you here, as I am about leaving for the north for a couple of months.

Very truly,

ROBINSON.

EXHIBIT 18.—Produced by Stickney.

HILTON HEAD, SOUTH CAROLINA, *June 12, 1863.*

MY DEAR STICKNEY: I am sadly disappointed in your not coming on either the Arago or Deford. Sammis and Hawley have combined, and admitted that miserable Lincoln as a consort to run us out of the department. Hawley has been pouring into headquarters the most damnable stream of accusations against me, Robinson, and you, all written while Sammis was with him, and then, fearing that they might not have the desired effect, Sammis and Lincoln came up here and stayed a week, and when they returned, an order came to Colonel Putman, who was here in command, at Fernandina, to arrest us, Robinson and I, and send us to headquarters; also to seize all the books of the historical library, brought from St. Augustine, as also the press and type of the "Peninsula." The 7th New Hampshire was ordered to this place by the same boat, and we came with them. Colonel Putman reported to Colonel Halpin that we were here, and he said he wanted we should remain until General Saxton came. Saxton came on the 9th. On the 10th we called upon him, and he sent me down here yesterday with a letter to General Hunter. I found the general gone out to the opposite end of the island, and before he returned the Deford came in, bringing Generals Gillmore and Strong. I have had a talk with Colonel Hall, but I cannot say what will be the result of it all, though Hall seems disposed to look at the thing very fairly. Sammis told me that you would not be permitted to come back, and seemed to be rejoiced at it. He spoke to Reed not long since about having Driggs appointed in your place, if you resigned; perhaps he was preparing the thing. I am not sure but the whole thing will be allowed to fall through. Hall keeps deferring an examination from time to time, while I am urging it.

I think I have got Sammis in a tight place, and, with Dorman's assistance, I hope to extinguish him here. You will find yourself compelled to get rid of him, or he will ruin you. Reed has acted like a man, and has written Hunter a good letter, which Sammis refused to sign. Reed only offered him the privilege to test him. Sammis is determined that nobody shall have that rosin if he cannot get a share, at least half. I succeeded in getting a bill of sale or certificate of purchase from Gower in my own name. I made an application to the collector of customs here, on the 4th day of May, for permit to ship the rosin and cotton, but they have received no reply. Will you be sure and see to this?

I shall be obliged to go home about the 1st of July. Will you arrange everything accordingly? I can be back in a month if necessary.

We all want Sammis removed, and you will not be safe until he is off the commission, as he will be constantly, but secretly, trying to damn all the balance, that he may be considered *the* man, and reap all the glory and gain. He got Hawley to write a letter stating that he had no confidence in you, Robinson, or myself, and that he was the only man to be relied upon. As Robinson will write you and tell you what some of the charges are, I will say nothing more about this.

Morrill arrived on the Ben Deford. Hunter has been temporarily relieved by General Gillmore. You will be better able to judge of the effect of the change than I can.

I have transferred my interest in the "Free South" to Wilkes. The thing was barely paying expenses, and Thompson was seeking to exonerate himself from any liability, while he was spending all the money. If I have time I will write you again before the Arago leaves, if anything new develops itself.

The agent of the Treasury Department has come on, and I shall get rid of all this d—d stuff.

Yours, sincerely,

P. S.—I hope, if possible, you will be down on the Arago.

H. Ex. Doc. 18—10

LATTA.

Digitized by Google

(The following cross-lined in pencil :)

I have had interviews with Colonels Hall and Halpin, and been treated by them very kindly, they both saying that they were perfectly satisfied of my honesty and faithfulness to the government. I reported to General Saxton, who at once released us. Be sure to see about permit to ship cotton and rosin. If you desire it I am willing to accept Sammis's position, if you have him removed, and will make it an object to you. At the time you left for the north it was rumored that you was to be made brigadier general, and Reed then gave me a letter to you asking that I might be appointed in your place, directed to you, but I have not it at hand now.

Yours,

LATTA.

EXHIBIT 19.—Produced by Stickney.

BEAUFORT, SOUTH CAROLINA,
March 18, 1863.

SIR: You are hereby appointed superintendent of freedmen of African descent (negroes) in the State of Florida, with authority to employ them in such agricultural or other pursuits as will best promote their moral and social condition, and relieve the government from the expense of their maintenance. You are also authorized to draft and turn over to the military authority, within your jurisdiction, persons of African descent who may be subject to draft and are capable of bearing arms in the service of the United States. In case of suffering you will provide as far as you are able for the subsistence of the people under your charge. It is expressly understood that your services are voluntary and given without pay. The military authority will afford you such aid and assistance as may be necessary to the discharge of your duties.

Respectfully,

R. SAXTON,
Brigadier General and Military Governor.

Judge L. D. STICKNEY.

EXHIBIT 20.—Produced by Stickney.

FERNANDINA, FLORIDA,
August 18, 1863.

DEAR SIR: I wish you to take an inventory of all the old iron, machinery, copper, and brass belonging to the Florida railroad, or which has been removed. If any of the above-described material is secreted, and such fact comes to your knowledge, you will make note of it, giving the names of all parties concerned in such unlawful business. Articles of value which could be easily removed you will place in some secure warehouse, that depredation cannot be committed. The object of your agency is to secure to the owners of the road possession of their property.

Very respectfully,

L. D. STICKNEY, *Attorney.*

Mr. WILLIAM MASSI,

Per loyal owners Florida railroad.

EXHIBIT 21.—Produced by Stickney.

FERNANDINA, FLORIDA,

July 8, 1863.

FRIEND STICKNEY: I have almost given you up as a commissioner for the State of Florida, but not quite, although your most intimate friend, J. M. Latta, thought you outside of the ring, and got Mr. Reed to give him a letter recommending him, J. M. Latta, as a fit subject to fill the vacancy, and asked me to give him a letter to that effect.

Stickney, I want an order, or rather a permit, from General Gillmore to take our printing-press to St. Augustine at present the press is in my charge. I have receipted to Colonel Plaisted for the press by order of General Hunter, and I am going to Augustine per next boat, and expect to remain there until after the sale, which will take place on or about the 15th of August next.

Augustine is a very healthy place, and more desirable for the summer than this place.

Mr. Driggs will be obliged to take his work to Augustine, or we shall be obliged to get him some help. Poor fellow! he is more than half sick all the time; and then your brother would be much better off at Augustine than at this place, and I depend on your brother to manage the press. Think this matter over, and if you think favorably of it, get a permit of General Gillmore to remove the press to Augustine.

Colonel Littlefield goes upon the Collins this evening, &c.; am in hopes General Gillmore will allow Colonel Littlefield an opportunity of displaying some of his generalship in our poor little one-horse State. Littlefield can redeem Florida with 2,500 men, and I will stake my pile upon that. My regards to Mrs. Stickney, and believe me, as ever, yours truly,

JOHN S. STICKNEY.

EXHIBIT 22.

WESTERN HOTEL,

New York, November 19, 1863.

MY DEAR STICKNEY: I arrived in this city the evening after I left Washington, having suffered severely all day. Indeed, I was decidedly *sick*—high fever, and terrible pain in stomach and bowels. Saturday was no better, but on Sunday began to improve, and have been gaining slowly since. I was well while in Washington, but being somewhat weak from effects of former illness, I easily over-exerted myself; and then, while visiting at the house of friend Keene, I was foolish enough to eat an apple, (a hard one rather,) and drink cider, (hard too,) and it brought on a violent attack of indigestion. I have just begun to stir around some.

Morrill arrived to-day. Had hoped to see you here before this; yet I don't see how I could have gone south by this boat, being so unwell. Hope you will be on early next week.

Morrill has got *strong letters* from down east. I have sent Saxton another thousand dollars by this boat. So you see the coast is all clear for you to operate in the department to procure permits, and to secure all the advantages to be desired. We are all anxious to see you here now.

Close up there in season to give yourself some time here.

Very truly, your friend,

ROBINSON.

EXHIBIT 23.

Abstract of cash transactions of the Florida Direct Tax Commission at Fernandina, Florida.

Dr. For amount received for taxes in Fernandina, paid prior to advertisement of May 14, 1863.....	\$20 52
For amount received for taxes in Fernandina, paid subsequent to advertisement and before sale of June 15, 1863—	
By J. S. Driggs.....	\$47 56
By H. Reed.....	236 05
	<u>283 61</u>
	<u>304 13</u>
Cr. By amount paid G. W. Arnell by H. Reed for viewing lands in Fernandina	\$9 00
By cash on hand.....	295 13
	<u>304 13</u>

Examined and compared with the books and found correct.

JOHN S. DRIGGS, *Clerk of Commission.*

1863, June. For gross amount received for certificates of sale of June 15, 1863.....	\$10,608 25
June 22. By amount paid J. M. Latta for advertising.....	\$2,200 00
1864, January 18. By amount paid in redemption of the certificates of sale of June 15, 1863.....	8,407 55
January 18. Cash on hand.....	70
	<u>10,608 25</u>

Examined and compared with the books and found correct.

JOHN S. DRIGGS, *Clerk of the Commission.*

EXHIBIT 24.

Memorandum account of Harrison Reed with Florida Direct Tax Commission.

Cr. 1863, June 22. By amount from J. M. Latta..... \$1,314 69

Dr. To certificates of sales as follows :

No. 32, made in name of Chloe Merrick, colored orphan asylum....	\$254 73
No. 48, made in name of A. E. Kinne, superintendent of contrabands	147 32
No. 81, made in name of E. H. Reed, a disabled soldier.....	160 36
No. 82, made in name of E. B. Bulkley, a New York merchant....	128 20
No. 83, made in name of C. L. Robinson.....	14 93
No. 85, made in name of H. W. Reed, minor son of Mr Reed....	444 02
No. 114, made in name of C. L. Robinson	16 17
No. 46, made in name of Thomas Hill, a negro, maimed in the army	7 10

1,172 38

To amount of taxes received by H. Reed and not before paid in....	\$127 05
To balance	14 81
	<hr/>
	1,314 69
	<hr/>

Amount due H. Reed..... \$14 81

Examined and found correct.

JOHN S. DRIGGS, *Clerk of the Commission.*

Minute of sales at St. Augustine, taken from Stickney & Alsop's report.

Sale at St. Augustine December 21, 1863. Closed December 28.

Reports cash	\$19,329
Purchased by United States	4,578
	<hr/>
	23,907
	<hr/>

No report of expenses. Says they would have realized more if Reed had been present. Charges that Reed left the district while the sale was going on.

EXHIBIT 25 —Produced by Reed.

WASHINGTON, May 13, 1863.

MY DEAR SIR: Some important changes under the direct tax law require that the advertisement of lots in the city of Fernandina be postponed until I return. As soon as my business is arranged with the Secretary I shall leave for Fernandina. The first number of the Fernandina paper does not make a very flattering appearance.

Sincerely yours,

L. D. STICKNEY.

Col. JOHN SAMMIS.

EXHIBIT 26.—Produced by Reed.

NEW YORK, June 5, 1863.

MY DEAR ROBINSON: It was my intention to go south on the Arago to-morrow, but upon arrival here I find she is so full of passengers that I have concluded to wait for the Ben Deford, which sails three days hence. Mr. Morrill will also wait and go with me.

I am astonished to learn that Judge Latta should deliver a single article of furniture to Colonel Howley or the lieutenant colonel of the same regiment, both of a stripe in different ways, but of uniform measurement. The *agent* of the Treasury Department who goes down will *compel* them to restore every article of furniture. Things have come to a pretty pass when a contemptible volunteer of the shoulder-strap gentry must be furnished with a piano in the public service. If affairs progress after that fashion, we shall see dress-parade evolutions accompanied with the piano-forte *a la* Howley! To tell you the truth, I am determined, when I return, through the press, to blow the whole proceeding sky-high, as the saying is.

I wrote some days ago for you to look after young Davis. I have the funds for him to pay his bills, but I will settle Sammis's bill myself.

Sincerely your friend,

L. D. STICKNEY.

EXHIBIT 27.—Produced by Reed.

NEW YORK, *June 31, 1863.*

MY DEAR ROBINSON: I cannot go back by the Fulton; so I write.

It is necessary for me to return to Washington for a few days. If Colonel Sammis conducts as reported, he will find himself in a bad way. You and Latta and Morrill must hold him where he belongs. I hope Mr. Reed has not been mixed up with him in any way particular. If the lots in Fernandina have been sold, the sale will be set aside, and the proceeding will cost those concerned in bringing it on their places. I shall be along the next trip of the Arago. Keep an eye on Colonel Hawley, who is held in very low estimation by General Saxton and all good and true men who know him well.

Messrs. Lyles and Polhamus & Co. will advise you that I have settled the iron business all O. K., to the satisfaction of all but the scoundrelry in Florida and here, who caused the difficulty.

Your friend,

L. D. STICKNEY.

EXHIBIT 28.—Produced by Reed.

NEW YORK, *June 24, 1863.*

MY DEAR ROBINSON: I have arranged the iron business, as I wrote you last, and as it should be. Sammis, Holliday, Bryant, and all, are out of the ring. The iron was really a tempting bait for Colonel S., but the hook was too big for his mouth. I never knew any good to come of sticking one's bill in other people's dishes. Possibly he will learn before long that his truest interest is to let you alone. I shall certainly leave here in one week for the south. I hear good accounts of General Gillmore. Those who know him well say he is a man of brains, firmness, and action. The administration of Colonel Halpine was miserable. General Saxton; Mr. Severance, the collector of Hilton Head; Mr. Lee, the postmaster at that place—indeed all the upright, honorable men, so far as I know, believe him a thoroughly corrupt man. This opinion is shared by gentlemen high in authority at Washington.

Keep everything snug, and all those whom you cannot confide in at arm's length.

Your friend,

L. D. STICKNEY.

EXHIBIT 29.—Produced by Reed.

ST. AUGUSTINE, FLORIDA,
September 1, 1863.

MY DEAR ROBINSON: No doubt you will be surprised in receiving a letter from me here. I came down yesterday with some goods I had sent, and thought

it best to look round and see the chances and try and sell this fall when we get our new stock in; then we heard that Lizzie was sick, which made me some anxious, and when I got here, found the last true. She was indeed sick, and so much so the doctor had given up all hope of her living even a week, but this morning the prospect is much more encouraging, and we all feel that she is really much better. The disease seemed to have arrived to its height yesterday, and the least thing would have been fatal, but in the night she seemed more quiet and fell into a quiet sleep, and this morning seems a great deal better. So Harry reports. I've not seen her, and she does not know of my being in town; it was thought best that I should not. I have written her father and Cornell about the matter, but advised them not to come out on her account, as she will either be entirely out of danger or not living. I received your letter with photograph of boy two days since. I was glad to hear of your safe arrival and the good times you were having. I know how to appreciate them. Stickney has gone north; left, I suppose, on the Fulton yesterday. So I presume you will see him and have everything before you see this. Saxton sent down and wanted us to settle with him, as he was going to have the whole business closed up. I got Stickney to see him about it, and he made this arrangement, which I received by letter from him, (Stickney:) that we send him 48 bbls. rosin, at \$30 per bbl., \$1,440; cotton, valued \$2,500; send back blankets and unsalable goods, \$2,500; add amount I sent by Stickney, \$500, and about what you own, \$1,000; then deduct what was sent back at the arsenal when Jacksonville was evacuated, &c., would square us up with him, leaving the amount of rifles to be settled for to Latta. I am having some bags made to repack the cotton, and rosin must be fixed up, and shall send them to him the next boat. That money of yours you can pay when you have an opportunity. I have not withdrawn any from the sales yet, as I am not positive that they are broken up; the certificates being signed in blank, invalidates theirs, and Reed has signed an affidavit to that effect to Secretary Chase. I shall let the matter remain as it is until I hear from you, or that the sales are set aside. Stickney is determined that they shall be, and has proof that the records have been tampered with, which will go a great ways to effect it. If he had not been here to see Saxton about our bill I don't know what in the d—l we should have done, but Saxton will do anything in the world for him. He now intends to have this State set off in a separate department and Saxton appointed to command, and is going to try and get Plaisted a brigadier general's commission, and for him to be sent north to raise a brigade for this State. If we can get a cargo of goods here before long we can soon sell them at Fernandina and this place. I sent down a few things to young Iwanowski, who used to be a clerk for you; also to John Dun and P. M. Allen, which, by the way, makes me think we are entirely out of note paper and envelopes. I advise you to buy 20,000 No. 1, XX envelopes; 20,000 good buff, (4,000 those best;) 40 reams good note paper, better than the last you sent; 5 or 10 reams best letter, Tunxis mills; mucilage, &c. I could sell all the above there and here in a few weeks. If I get to be post sutler, and things go on, we shall want a great many goods, and shall have to keep a vessel running all the time. Put the old man up to knocking Ells from getting a renewal of his permit, and then I can put a store there. Cheese and butter, and sugar, hominy and rice are in *great* demand; could sell \$3,000 in this town in a week of them. We expect to go up to-morrow. Give respects to family, and believe me, as ever—*that is, if you can read it,*

Yours, &c.,

M. C. MORRILL.

Will write again if I have chance.

EXHIBIT 30.—Produced by Reed.

FERNANDINA, FLORIDA,

September 6, 1863.

MY DEAR ROBINSON: This Sunday morning is the first opportunity I've had to write you with any degree of connexion and business since receiving your letter of August 18. I wrote a little at St. Augustine. We came up the next day, having been obliged to stay there nearly a week on account of the weather. Lizzie remained about as when I wrote, and unless she had a relapse, the doctor thought there was no reason why she might not recover, though I assure you she is very low indeed. Miss Bartlett came on, on her way north for her health. Mr. Reed took charge of her, as he was going; has gone to Washington; 'tis to fight the old man. Without any record of those proceedings at all, I think he will find hard and useless business. He here has established the idea that he is honest, but not much sense; and I feel or felt it was true, but think his prejudices are such that he will accuse a man of being dishonest and underhanded, (behind his back,) without knowing or caring whether it be true or not; for instance, when at St. Augustine the other day, he reported—and I have it from the person—that all the reason Stickney wanted the sales upset was because he was mad that he was not here to buy himself; and yesterday, or day before, he, in talking with Quartermaster Ham, gave him to understand that you had formed a coalition with Lincoln and Sammis before the sale that was disreputable to you as a man of business, &c., &c. I heard of it this morning. I tell you, Robinson, he is a damned old "scheuicks," and will cut a man's throat, behind him, as quick as Sammis. I let him have fifty dollars before I knew the above, he promising to pay that fifty and fifty. I have let him have before \$100 in all, to either you or Lyles, Polhamus & Co., as soon as he arrived in New York. If you are there, look it up, for "a man that will lie will steal;" and when he gets to Washington, without any report of their proceedings, I am of the opinion he will cut a sorry figure. Last night Plaisted was up here and stayed till most midnight talking over matters and things about Florida. He says that if I get the post sutlership 'twill be a big thing; says that no man can bring a cent's worth of goods here, and all traders and regimental sutlers must buy of us, and said that while at Hilton Head a man offered him a thousand dollars down to sign a request for him to be post sutler here; says he can make twenty thousand dollars out of it this year; says as soon as I get appointed he will stop Ells sending his things, &c. I tell you, Robinson, Plaisted is sound on the goose; he swears by the old man right to the point. They were all up to see Saxton a long while and made their plans for future action up in good shape. If Stickney can manage to have this State set off in a separate department we are all hunk. While at Augustine I made a market for considerable many goods. We are almost entirely out of groceries, and they are in great demand; could have sold to the gunboat Hale yesterday two or three hundred dollars' worth if we had them; could also send three or four thousand at Augustine, to Iwanowski, at splendid advantage. We are entirely out of note paper and those No. 1, XX envelopes; could sell ten reams to P. M. Allen, at Augustine; the next best; also some of that Tunxis mills letter. Don't bring any more of that "oquam;" too much like Latta's. Bring some more pocket-knives, not jack, worth about 50 to 100, (or cost that.) We want great many men's shoes (good) and some clothing; also, some delaines for women's wear, or plaids will be better. Bring lot of mourning calico, and some rather light figure; lot of worsted hoods, bright colors, &c., &c., for niggers. We want at least 100 dozen milk, 50 dozen roast beef, 25 dozen turkey, and 25 of chickens; not great many preserves; 4 cept peaches; 50 dozen lobster; tou or two of

cheese, and as much butter; 50 barrels good flour, 50 barrels grits, soda or Boston crackers, and 50 boxes raisins; 1 good crate of crockery, principally plates, cups, saucers, and some pitchers; lots knives and forks, and hair oil and perfumery in abundance. We also want lot ladies' and men's hose and under-shirts and drawers; 25 barrels New Orleans sugar, and lots 30 barrels of common sirup. Don't forget wrapping-paper and twine, nor codfish or mackerel, or Drake's plantation bitters, wine, &c., &c. I believe I wrote you before I paid Riddell \$250, and Sexton \$500, and Henry Long \$80. I have loaned Gilbert \$75, Reed \$100, to be paid in New York; and Stoddard promised to send his \$67 right down. If you see him, punch him a little. We shall have something to do this winter that will make us snap.

Respects to family.

Yours, &c.,

W. C. MORRILL.

If you get advices from the old man that I am appointed post sutler here, I think you better send a schooner just as soon as possible; before you come down, if you think best.

EXHIBIT 31.—Produced by Reed.

FERNANDINA, FLORIDA,

September 15, 1863

MY DEAR ROBINSON: I expect you will think I am as good in doing out a diarrhoea of letters as Reed is in making disquisitions on his first wife, and must say if I thought they were no more acceptable, should feel like drying up. Nothing of importance has transpired since I wrote last; in fact, there has not been time. We have had no mail for a long time, and are very anxious to hear from all round, especially from Charleston, from you, and from the old man. We want to know how the old man succeeds in getting this State put off in a separate department, &c. The fact is, Robinson, if that is done we can't help making a handsome fortune in the next year if we use our positions right; but we must have goods, and a lot of them. I have been down to Ells this morning and bought nearly a couple of hundred of dollars' worth of him for a man at Augustine, (Mr. Iwanowski.) If we get things here we can supply him and two or three others. I hope you will impress upon the old man the necessity of a permit for the concern to sell goods anywhere in the department; that, with the post sutlership, will make us all hunk. Also see if we can't get permit to bring down on those vessels lading for Port Clinch the same as Ells does. I want you to be sure and buy an express wagon, a real stout one, and a good serviceable harness, for I have partly made arrangements for a horse, and you can at once see what importance it is to us not to be dependent upon quartermaster's teams. I will guarantee he will pay for himself trucking for others. The horse I think of buying weighs about 1,200 pounds, and is a nice one. When I make the purchase I will tell you what I gave.

As regards the property here, everything remains as it did. All the commissioners are in Washington, where very likely you will see them, and know of the result long before I do. The certificates are all in the safe. I did not return any of them, as Stickney thought best, but concluded to let it remain until you can manage your own affairs, unless I have special instructions to do it. I should have carried mine and that of the store if Driggs hadn't gone away, that is, if he would have paid the money on presentation of the certificate.

You will know all about it soon as you see Stickney. Reed is very anxious to see you in New York. I candidly think he has done more to give a falso

impression about you than any other man, and believe the less you have to do with him after getting our money, the better you will be off.

I've come to the conclusion that the more ones for one, or for any class of people, the more curses he gets, and his motives are traduced, and he passes for a rascal; so I intend to just mind my own affairs, and, I was going to say, cut and gouge all I could, and let those that want help get some one else, for they are the very ones that turn round and sting. I've never seen it better or more exemplified than in your transactions for the negroes at the sales. No matter how faithful, or how much you put yourself out, just let any one say that you cheated them, and they will blow it like the wind. I hope if this property is sold over again, or any other in the State, you will buy what you want and what you are paid for, and no more, and let them see how they come out. Damn them, they are a mean and treacherous set, and will steal and lie from and to their best friends; of course there are honorable exceptions, but it only proves the rule. After such exhibitions as I've seen, I find my humanity extends just as far as W. C. Morrill can see something tangible for his own interests, and no further. John K. has been quite unwell, but is a little better now, and hope will soon be out. Sends respects. I enclose a small list of things wanted. Give respects to the family, and believe me, as ever, your friend,

W. C. MORRILL.

C. L. ROBINSON, Esq., *South Reading.*

EXHIBIT 32.—Produced by Reed.

FERNANDINA, FLORIDA, *September 10, 1863.*

MY DEAR ROBINSON: I have a few moments leisure this morning to devote them to you. In the letter I wrote a few days ago I mentioned quite a list of goods. If I get the office of post sutler, and you are satisfied that this State is going to be put off in a separate department, I think you ought to multiply the list by two, if not three. Plaisted says that there shan't a man bring a dollar's worth of goods on the island, and then we shall want to start a store at Jacksonville, if they take possession.

The idea now is to put force enough here to march direct to Tallahassee, and take all east and south of that point; and if they do, 'twill take ten thousand men. So you can judge what a supply of stores we need to furnish even one-half of what they want, let alone the demand that would naturally arise from citizens in the State, especially in exchange of cotton, sugar, &c., for the necessities of life. I think if you can show the prospect to some of those firms there, and that we intend to do a proper mercantile business after the war, we can get credit for all we want. I think some of buying a good horse, and you better get an express wagon and harness, for they will be almost indispensable this winter. I have also written a young chap home, who wants to come out here this winter, that you will let him know when we have a vessel leave. He will be a capital man to have, if times are busy. So I wish you would write him, and if he comes to New York, see him off. Direct to "A. J. Parlin, Skowhegan, Maine," and tell him when you think you will be ready, &c., &c. 'Twill oblige me very much.

As I wrote you before, Reed has gone north; is very anxious to see you about the asylum, I suppose. I tell you, Robinson, he will not do to trust in business transactions, that is, to do them. He doesn't know how to do it; and, then, he is so jealous of anybody that he runs them down or gives people to infer that every one is down on him. Now, I know people that think you are a rascal, from his representations, no longer than a week ago, and still he will deny it all.

O, I wish you would go into the or a type office, and let them select, or you do it, a good heading for "The Peninsula." If you have a copy of the paper let them see it, and charge the same to me.

Must close, with respects. Hope you will bring family this winter.

Yours, &c.,

W. C. MORRILL.

EXHIBIT 33.—Produced by Reed.

ELIZABETH, NEW JERSEY,

October 8, 1863.

MY DEAR SIR: Your favor of 6th instant was received yesterday; as to your appointment as tax assessor for Florida, it ought to be made at once. If any man is entitled to a position you are. If forces are to be sent to Florida to be used simply as tools for political wire-pullers and speculators, it were better not to send them at all. We want bold and earnest men, who go down inspired by tone purpose, the restoration of Florida to the Union as a free State. Political manœuvring may come after, but not before. We want nothing at present but the *ultima rapia regum*—war.

We want *men* and *arms*, not politicians and speculators. I am in receipt of information that the officers at St. Augustine are carrying on a profitable trade with the rebels outside; government stores which, no doubt, are charged to account of rations to poor refugees who never receive them, and are suffering severely as a consequence, are freely trafficked to outsiders. What hope of success to our cause while such practices prevail?

I am at a loss to understand what Stickney means. He promised to come on and attend to my matters before this. If he does not intend to do it, I wish he would let me know. I have been his friend, as *you* know; but I am not a little desperate, and do not feel like being trifled with. Please give my respects to him, and ask him when he is coming.

If the government will so order, I will go to Key West and dispose of business there. Give my respects to Reed, and tell him to keep cool. It looks as though he was master of the situation. It is to be hoped that he will purge the board of Sammis and Driggs. Preservation of his own character demands an *honest* board.

I did not go to Pennsylvania for want of funds. I should like to know truly what Stickney said to Judge Edwards. Don't Reed know Edwards? I should be glad to help you all I can in your matters. I think you will get the appointment; I see nothing in your way.

I cannot believe for a moment that Stickney will dare to operate against you; by so doing he will exhibit such faithlessness as will compel me to take the field against him; and I *know* of weapons which would sweep away every vestige of influence which he may have with Mr. Chase, his main stay. I do not wish to give him up, but the weight of the last feather may break something besides a camel's back.

Your friend,

PHILIP FRASER.

EXHIBIT 34.

TREASURY DEPARTMENT,

Office of Internal Revenue, Washington, September 18, 1863.

SIR: The Secretary of the Treasury, having been informed that the tax commissioners for the several insurrectionary districts are frequently absent from their districts without obtaining leave of absence, and sometimes without reporting to the department, directs me to inform the commissioners that the rules of the department forbid its officers from leaving their posts of duty without the consent of the Secretary previously obtained, and to state that any absence, except by leave of the department, will hereafter be treated as a resignation of their office.

I am, very respectfully, your obedient servant,

EDWARD McPHERSON,

Acting Commissioner.

HARRISON REED, Esq.,

Tax Commissioner for Florida.

In the matter of the Florida tax commissioners.—Digest of C. L. Robinson's testimony.

Pages 1, 2, 3, 4, show that Stickney was at Fernandina but very little, and was then engaged in mercantile and other business principally, and attended very little to the business of commissioner. They arrived at Fernandina when the office was established, the 4th of January, 1863, and from that time till now Mr. S. has not been engaged in the legitimate business of the commission probably one month. He has been constantly engrossed in other business, and vacillating between Fernandina, Jacksonville, St. Augustine, Key West, Beaufort, New York, and Washington, nearly the whole time. About the 16th or 20th of March last he went north, and has not been back to Florida since.

5 He has been a member of a mercantile firm from 16th of February, 1863, to 15th of March, 1864, consisting of Robinson, Morrill & Stickney. Did business in name of Robinson, Morrill & Co., because he did not want his name known in the firm. Robinson became dissatisfied
6 with doing business under false colors, and on the 15th March sold out to Stickney & Morrill. He was engaged a portion of his time, while at
7 Fernandina, in attending to his mercantile business, and many of his journeys were to get goods.

When he first went down he carried down some \$4,000 worth of goods, and \$2,000 of rifles, and \$2,000 of other goods and stationery, marked government property, and carried down at the expense of the government. The guns were purchased of Merwin & Bray, the stationery of Ames & Barnes, who also purchased the dry goods for him, and afterwards, at different times, some stationery came down, marked in the same way, purchased of Fitch, Ester & Co.

8 In December he took down five or six large trunks full, and several boxes, billed to John A. Green, containing clothing, gents' furnishing, Yankee notions, liquors, &c. These goods were taken into the store of
9 Robinson, Morrill & Co., but without his knowledge or consent, and Robinson never allowed them to go upon the books. In consequence of these transactions Robinson determined to get out of the concern, and did sell out to Stickney & Morrill, at a pecuniary sacrifice, and he understands that Stickney is interested in the store yet.

10 An abandoned rebel press was brought up from Fernandina by Stickney's request, and a paper called "The Peninsula" established, and edited

and published at first by James M. Latta ; afterwards, in August, in the absence of Latta, the press, materials, paper, &c., were transferred to J. K. Stickney, a brother, and Morrill, his partner, and afterwards published by Morrill, and edited by J. K. Stickney.

11 Morrill agreed to credit the proceeds of the press to the firm of Robinson, Morrill & Stickney, but never did, to witness's knowledge.

Morrill stated to witness that he had received \$2,000 of his bill for printing the notices of sale of Stickney and Alsop. At the sales at St. Augustine, Morrill bid off some houses and lots. Immediately after, Stickney went into possession of one of them ; called it his, and laid out a good deal of labor and money upon it in setting out trees and vines and repairing the house, and put a man in charge of it who called it Stickney's.

12 That L. D. Stickney is as faithless and unreliable a man as he ever knew ; has no pecuniary responsibility ; and that such is his general reputation, so far as he has ever heard from those who knew him, everywhere ; and that Davis and Stoddard did no business for the direct tax commissioner.

Davis reported himself as Stickney's private secretary. They were employed some in the store, &c.

13 14 Robinson attended the sales at Fernandina, except the first two days ; bid off a number of lots in his own name, among them the store and lot occupied by Morrill & Co., the certificate of which was given to the firm, at Morrill's request, and afterwards approved by Stickney.

15 This witness bid off a large number of lots for the freedmen, and, by his order, certificates were given to the freedmen. He did not charge them a cent for his services, and they did not have to pay more than the bid, to his knowledge ; no money passed through his hands ; they paid directly to the clerk. He also bid off a house and lands (block 54)

17 for Miss Merrick, and in her name, for a residence for teachers ; also another for Mr. Kennie, superintendent of contrabands. Says the property was fairly cried and fairly struck to the highest bidder. Mr. Reed was crier, and held on to give all an opportunity to bid, and there was no combination between him and Reed & Latta, to promote their own interests, or

18 between any two of them ; that he bid off no lands as agent, or otherwise, for which he charged the negroes any advance. Witness heard him (Stickney) say at Beaufort, " We are going to charge two dollars a line for the government advertising." Also, that he and Judge Latta were going to start a press at Fernandina and publish a paper, and do the government printing. That Sammis wanted to come in, and he had concluded to take in witness ; never said to witness anything more about it.

19 Miss Merrick requested me to bid off the Finnegan property for an asylum for colored orphans. I was going away and feared I should not get back, and asked Mr. Reed to attend to that matter.

So far as witness knows, the purchasers were perfectly satisfied with their purchases, until they were made to believe that the certificates were good for nothing. Mr. Stickney advised the purchasers to give them up. Addressed the colored people on the Sabbath, and advised them to give them up ; got the district attorney to give them the same advice. Witness had bid off considerable property, and Stickney told him that if he wished his bids to be received at the coming sales, he must give up his certificates, and he was induced thereby to give them up, otherwise he would have kept them.

Testimony of Charles H. Parsons.

23 A letter is produced, (Exhibit C,) signed John S. Sammis, which is admitted to be (the body of it) in Mr. Stickney's handwriting, charging Harrison Reed with fraud in the Fernandina sales. Witness was clerk in the

Internal Revenue bureau, and letters were generally sent to his desk. Another letter was soon after received, signed by Mr. Sammis, referring to this letter, (presented;) witness is unable to find it in the office, &c.; describes the search he made; he placed the letter in a clip with the others; a few days after, one of the gentlemen called for the letter, (thinks it was Reed,) and he could not find it. Before that, Mr. Stickney had been there and wanted to see this letter; wanted to get a copy of it. Thinks he took both the letters out of the clip; intended to hand him both, was busy, and asked Mr. Stickney to take a seat in the corner and copy them. Went out; when he came back, Stickney came and handed him this letter; witness was laboring under the impression that he handed him both, and asked him if that was all he handed him, and Stickney said yes; witness stuck it on the clip, and has not seen the other letter since.

The missing letter was a kind of a modification or withdrawal of the statements made in this letter.

Testimony of Floid A. Willet.

Was a clerk under Mr. Parsons; his business was registering and filing letters. Saw both the letters; the latter was missed very soon after it was received. Have examined for it, and have never been able to find it; witness read it; the substance was, that in the missing letter Mr. Sammis retracted the statements made in this letter so far as related to Mr. Reed's complicity in fraud. It was written from New York, in his own handwriting, and gave the idea that he was compelled to sign it by Mr. Stickney. This witness says that some time in the winter he asked Mr. Parsons about the letter, and Mr. Parsons told him "that Mr. Stickney had it, or he believed or presumed that he had it, from this fact, that he handed Mr. Stickney two letters and he returned but one, and he asked him where the other was, and Stickney replied, you gave me but one."

Mr. Parsons, on being recalled, denies the conversation with Willet, in the form stated by Willet; says it was as he (Parsons) has now testified, and says "he don't think Stickney ever had the letter."

Harrison Reed's testimony.

The commissioners left Washington for Florida on the 2d of November; were delayed here for the last week by Mr. Stickney, and were delayed in New York until the 21st of December, waiting for Mr. Stickney to get ready, except a few days for a transport.

He was getting things together to take south; didn't let his associates know his business. He took south with him a number of boxes of goods, stationery, drugs and medicines, merchandise, wines and liquors, pistols, rifles, mattresses and bedsteads, marked "L. D. Stickney, United States tax commissioner, Fernandina, Florida, government property;" carried on a government transport, at government expense; stationery bought at Ames & Barnes.

We agreed to have a travelling writing desk for each and clerk, and know nothing of the price of them. They were covered with canvas and marked with our names; contained about four quires of paper, one package of large envelopes, three or four ditto small, two inkstands, one knife, one paper-folder, an eraser, three blank diaries, steel pens, and two wing penholders, which filled the desk. Witness's travelling desk had a poor black covering called morocco, but witness thinks it was paper. Stoddard, Davis, Latta, Robinson and others, went with us. The bills of paper charged to the government are produced, and the amount not received in the office is shown; shows about \$480 not received at the office. See Exhibits A, B, D, E, and F.

37 Exhibit F was carried to store and put on shelves; afterwards clerk
packed it in box and took to office, made inventory, but has not got it.
Every pen-box opened and some taken out; there was no field glass or pen-
knives that he could discover; no changes made in articles bought of
38 Ames & Barnes; didn't know price; no presents that witness knows of,
except pocket-lap; Stickney introduced him to Ames & Barnes, &c.

39 A large amount of stationery and stuff, ink powder, &c., taken to
house of commissioner; clerk said the bill was \$2,100; Colonel Sam-
mis and witness agreed that they would have nothing to do with it. Latta
claimed it, and what he said took about eighteen dollars' worth of it.
40 Collapse cups and ink powder, on Ames & Barnes' bill, carried to store;
last fall showed witness a written appointment from Stickney of assist-
ant commissioner, dated January, 1863, given him by Stickney, without the
knowledge of the other commissioners.

41 Prepared and wanted the other commissioner to sign written notices
that the assessment was made before it was made, &c., and was angry
because they refused, and left in the next boat. Witness and Sammis made the
assessment. They all then signed the notice of do., (Exhibit F,) and
42 witness understood him to authorize the clerk to affix his name to any
other notice necessary.

On the 1st of April, when the sixty days were up, found Stickney was on
board boat going north, with his baggage; went on board boat; told
43 him time was up to advertise; wouldn't do to delay. He said he was
only going to Beaufort; would be back in a week; prepared advertise-
ments; waited for Stickney; he did not come. Latta had arranged with
Stickney to advertise in "Peninsula;" sent Roberts, foreman, to Beaufort;
44 witness gave Roberts line to Stickney. Roberts set up notices under
direction of Stickney, (Exhibit G,) and inserted them in the paper with
the assent of witness and Sammis, and names of all legally published. Sam-
mis received a letter from Stickney, saying there was an amendment requiring
a postponement; refused to postpone. Stickney didn't return till the 17th of
August; sale 15th of June; neither the board nor Reed received any communi-
cation from Stickney on the subject of the sale before the day of sale. He
wrote a private letter to Sammis about amendment of the law, requiring post-
ponement of sale, not true.

45 Clerk (Driggs) informed witness that Stickney received amendments
to law, but it was not filed or shown to the other commissioners. Stick-
ney never elected chairman of the board, but assumed to control it, and signed a
communication as chairman. During his absence, from 1st of April to 17th of Au-
gust, he did not communicate with board, and only wrote two letters to
46 us, one to Sammis and one to me. Exhibit H shows how the sales
were conducted. Davis acted as auctioneer first day; cried the lots sep-
arately; witness bid off all for the government, but the Finnegan property, which
he bid off for Miss Merrick for a colored orphan asylum. Robinson
47 was to have bid it off, but was gone. Second day sold Old Town; wit-
ness bid off a vacant block for himself, and so did Sammis; both bid
48 openly. Sales continued through the week, and witness acted as crier
the rest of the time. Sold out all Fernandina, except some lots imper-
fectly described. Witness bid off none for himself but a block of marsh. Bid
off a house and lot for each of his two sons—one at \$100, and the other at \$405;
latter \$200 higher than any other lot was bid off at of like value. This
49 is all witness bid off for himself or anybody else but the government.
Thinks Sammis bid off a water lot; the commissioner consulted about
it, and thought they had a right to bid. Stickney said so, and said he should
bid. Sales conducted fairly; held on and got the highest price he could.

50 Robinson bid off lots for colored men, as agent; I bid off no property

that was entered to me, and afterwards to Robinson, at my request; purchased lots of Robinson, &c.; gave up purchase.

51 Knew Davis and Stoddard; young men, twenty-two or twenty-three; went down with us; neither were employed by commissioners as assessors or anything else, except Davis acted as crier one day, as above stated, and Stoddard was employed by the surveyor a week or ten days, up to 20th of August, 1863; contracts with employes entered of record. Davis boarded at our mess; did not pay his board, but gave order to Sammis on Stickney for pay.

53 Three bills for salaries of Davis and Stoddard as assessors, amount \$880, certified to by Stickney, and in his handwriting, presented and proved. (Exhibits I, K and L.) Services never rendered; bills never laid before the board; first discovered them in October, 1863, on files of department. Witness offered a resolution, (Exhibit M,) which Stickney refused to put, in relation to bills; said it was none of our business; Sammis disposed to favor Stickney, and witness did not press it. Afterwards Stickney brought in a resolution that board should approve his contracts with Davis and Stoddard. Passed by him and Sammis, witness voting *no*. Stickney claimed sales were invalid; insisted on a resale; I opposed it. Stickney and Sammis directed clerk to make notice of resale.

55 Asked clerk to record proceedings; declined because no formal proceeding; next boat Stickney, Sammis and clerk went north, having locked inner safe and carried off the key; said nothing to me about it. I followed; left office in charge of son; in New York found Sammis and clerk, and completed report to 20th of August, 1863, filed 26th September.

56 Interpolation in record of first meeting of order to pay Downing and Stoddard for services in Washington; order never made; order made and entered in Stickney's handwriting. Met in Washington at Joy House, 8th October; motion carried to make Robinson clerk *pro tem.*, and adjourned;

57 at adjourned meetings Robinson did not act, because Stickney objected, and was not in room; entries made on book by Stickney; entries false; did not record appointment of Robinson as clerk, and order (Exhibit N) was passed and not entered, but disappeared, and I have not been able to find it since. At same meeting Exhibit O passed; order not entered; entered

59 only a part. On this false record Stickney procured the opinion of Chamberlain, district attorney, and filed in department, which opinion contains several false statements. This opinion was not shown to me until it was filed in department. Up to his return to Fernandina, last December, Stickney had not been at Fernandina over thirty days. Has had other business which occupied most of his time while there.

61 Green took down goods, marked L. D. Stickney, tax commissioner; taken to store of Robinson, Morrill & Co.; when he came down in August, 1863, Morrill and J. K. Stickney took Latta's printing establishment,

26 "Peninsula;" told Stickney of arrangement I had made with Latta to advertise for nothing; Stickney said it should be carried out; would see Morrill, and have him come up and see me.

Told him I had security in my hands for the fulfilment of Latta's contract Morrill was his partner, and acted under his advice in everything; before the paper was started, Mr. Stickney said, "We shall charge two and a half dollars a line for advertising in Florida." I told Latta I would allow no such price,

63 and agreed with him for 66 $\frac{2}{3}$ cents for each description. It came to \$2,200; also he was to continue the paper a year. He wanted a large price, because he did not see any other way to get his money back that he put in; paid him 2,200 dollars; I received no part back. Explains his account with Latta.

64 There was no combination between me and Latta & Robinson, or by two

of us about bidding off property at Fernandina, bid off no property, and sold to negroes at an advance. Explains about certificates, and the charge of fifty cents.

65

Cross-examined by Stickney.

From 17th of October until I left, waited Stickney's action; wife died 13th October; commissioners received 15th; Stickney took charge of business until wife died; my personal business was all closed up before 17th; no business to be done for commissioners at that time here; was detained in New York waiting for Stickney.

67 Charge the delay in New York all to Stickney.

68 Letter of Reed marked Exhibit P.

Board organized immediately after I arrived at Fernandina; no chairman elected; no formal presiding at meetings; action informal.

Have not stated to Alsop & Co. that you was chairman. Stickney signed appointments as chairman, but never discovered it till after the sale in June.

70 Stickney told me he had purchased sixty-four rifles; assessment made 31st January, or day before. Davis and Stoddard did not assist; Stickney set them to work one day making blank lists for lots which were unnecessary; nothing more.

71 The work could have been done in a day. In October, 1863, after they had been paid, Stickney brought in a resolution approving his contract with Davis & Stoddard, and Sammis and Stickney passed it. I voted against it; Sammis said the money was not to come out of our hands, and it was best to bury the hatchet.

73 The first time Stickney was absent from Fernandina I went with him to get an expedition to go and get the records, which failed; next time he said he was going to get a transport, and I said I was glad of it; was not consulted at any other time.

Sammis never opposed the sale.

74 The security I had for Latta's fulfilling the contract was, what I owed him about changing the draft for a note. Letter from Latta to Stickney, Exhibit 2.

Reed may have been absent from Fernandina as much as he was present, but he was never absent when it would hinder the business; Secretary of Treasury never consulted; confirms former statement about sale; Mrs. Dewces's house was bid off by Robinson for her, but certificate issued to Sammis, by an arrangement afterwards. Thinks other lots were bid off by Robinson, and certificates issued to Sammis.

77 Sammis cancelled the certificates for the lots he bid off. After they were cancelled, the lots were returned as the property of the United States. The record showed that the lots were bid off for the United States, at tax penalty and costs.

Had the minute-book with us in New York; held meetings and entered proceedings.

78 The falsity of the statement upon which the commissioners' opinion was based was, that Stickney represented that the sales at Fernandina were contrary to his written instructions, &c. At the meeting in Washington, Mr. Stickney said, in the absence of the clerk, I will act as clerk, and nothing was said in reply.

79 Further about the meeting in Washington; letter from Stickney to Lewis, on which opinion was obtained. Exhibit R; resale ordered at that meeting; I consented only on condition that Secretary Chase would order it, which he refused. The orders passed at that meeting were, (and adjournments)—1, order appointing clerk; 2, order directing record of papers—Exhibit O; 3, directing acknowledgment of opinion, &c.

Stickney entered a portion of the order, viz: his letter to commissioners; reply and new order of sale, and gave book to Sammis and Reed; carried it to clerk.

The order appointing Robinson clerk, and the order acknowledging receipt of opinion, were not with the papers when I took possession of them. Handed book and papers to Driggs, and told him when Stickney addressed the people at Fernandina, Mr. Kennedy introduced him.

Green's testimony.

L. D. Stickney's character for punctuality and responsibility entirely reliable; that is his reputation here and elsewhere; took down goods; (Helper's letter, Exhibit 1;) paid the money and took the goods; took other goods, liquors, clothing, gloves, &c., quinine and laudanum; paid for them and took them on my own responsibility.

The goods were placed in Robinson & Morrill's store; liquors used for Messrs. Morrill and J. K. Stickney, and Massi bought clothing, and hold Morrill's obligation for the rest; got that a few days ago; liquors amounted to \$180 or \$200; received about \$400; did not expect to lay out of his money so long.

Didn't hold Stickney responsible; dunned Morrill at H. H.; goods lost at H. H.; Robinson told witness he gave up his certificates because Reed deceived him.

Robinson's reputation rather unfavorable with witness's associates; not solvent; unfavorably impressed in regard to Latta's character; saw United States Statutes at Large in commissioners' office at Fernandina last February or March.

Made the acquaintance of L. D. Stickney last October, and what acquaintance he's had came at about 20th March. Introduced to Robinson 6th or 7th of December, 1863; he told me he had lost his property by the rebels, and that his creditors were lenient.

How he got his impressions of Robinson and Latta. Goods amounted to \$1,600; no freight paid on them; They were marked L. D. Stickney; he arranged for transportation; might have been marked government property.

Has had other business connexions with Stickney; lent him \$250; he has not paid it; don't want it.

How Marshall knew Robinson's character; Marshall not a citizen of Florida.

Wm. C. Morrill's testimony.

Latta took down goods, stationery, ladies' dry goods, bedsteads, mattresses, drugs, pillows, mosquito bars, rifles, pistols, and ammunition.

Saw invoices to Latta; he claimed to be the purchaser, &c. I was to sell them and account to him at a certain price, about fifty per cent. above invoice price; made arrangement about two weeks after he got them; sold until about last March; then boxed up remainder, and notified him that they were subject to his order. They were in a store boxed up when I came away, 7th of April last. He took the rifles out of my possession, and sold some to officers; consulted me about sales. Took charge of printing press at my own instigation and J. K. Stickney's; L. D. had nothing to say about it; was not there.

Colonel Plaisted put us in possession; I was sole party interested at first. I afterwards associated J. K. S. with me as editor; paid him \$1,200 and half profits. Copartnership of R. M. & Co. drawn up in July, 1863. L. D. S., C. L. R. & W. C. M. named. It bore date 30th of January or 30th of February. L. D. S. was north when agreement was drawn.

- 96 Stickney said he didn't want to take any part in the management of the business, and didn't. Goods bought of Saxton invoiced to witness; bought at Beaufort. Witness only person held responsible. Employed no clerk except colored man, until April 6, 1863, when I employed Strong.
- 97 Stoddard and Davis assisted in store, but never for pay. Published the St. Augustine lots four weeks before sale. Box of stationery taken to store in witness's absence; ink spilled; put on shelves; boxed up and taken to office.
- 98 Have seen United States Statutes in tax commissioners' office in Florida, when I returned from north; carried message from Stickney to Sammis and Reed, that they must not advertise the lots at Fernandina; got there the evening of the 14th or 15th of June.
- 99 Commissioners made no reply; partnership was dissolved 15th March, 1864; Stickney verbally withdrew at same time, but not in writing, until
- 22d. Robinson didn't object to taking Green's goods, only because they were too high.
- 100 He said he gave up his certificates because Reed deceived him; said he could prove Stickney, assent to advertisement, and could'nt. Stickney derived no benefit from the store except the credit he had, which still stands against him.
- 101 I took Stickney's interest in store on the terms expressed in letter (Exhibit 2.) Stickney never sold me stationery that belonged to commissioners. I sold Reed some I bought of Latta. Purchased ink-powder of Latta; nobody else.

Cross-examination of Morrill by Reed.

- 102 Went to F. 4th of March, 1862, as musician; left service 31st of October, 1862, &c.; then was employed under Colonel Rich to sell confiscated goods three or four months, when balance were sold in a lump to L. D. S. for \$575; sold at appraisal. There was bill of sale in gross as
- 103 appraised; they were sold to Stickney & Marsh, and paid for by him. R. M. & Co. bought them of Stickney same day and at same price; no one else employed about store but Robinson; other goods there; some belonged to me, and some to Latta and others; don't know Saxton's object in keeping goods there but to sell them.
- 104 Other goods carried down 26th March; I selected them, (two bills;) they were put into concern of R. M. & Co. Amount bought of Saxton ten or eleven hundred dollars. I was to account for them in money or in goods. All settled for. About seven or eight hundred dollars worth returned.
- 105 Small amount brought from New York—castor oil, hair oil, \$120 worth; a bill of stationery I bought of Fitch & Ester, fifty or sixty dollars; another bill, \$163 62; drugs, medicines, and quinine, (11 ounces;) brought on government transports; no freight paid; Stickney exercised no control in store; bought \$2,200 worth of goods brought down by Latta, besides rifles. Stickney brought none.
- 106 These goods taken down when tax commissioners went; wine, whiskey; bought thirty or forty cases of wine of Murdock. Rifles sold to 1st and 3d South Carolina.
- 107 Stationery bought of Latta; bought of Ames & Barnes some goods; some poor; some of the goods moved to Jacksonville last of March or 1st of April; some brought back; also some sugar, rosin, and cotton; the latter did not belong to the firm.
- 108 Stoddard and Davis worked some in the store; not paid; had account; Davis had paid his up nearly; Stoddard has not paid; no agreement until July, 1863, when contract was executed; I furnished all the capital that was furnished; that was about \$300; no agreement with Saxton that

I was to furnish goods to contrabands at cost; I was to furnish superintendent of negroes goods on his order at cost. Robinson paid General Saxton some \$2,000 on account of goods furnished by him; I took charge of press and paper in July, 1863.

110 J. M. Latta was the editor and proprietor before Latta was absent.

Paper had been left in charge of Gilbert and J. K. Stickney. I procured the order from post commander to transfer paper to me—size 15 by 11½ inches; see Exhibit 6. I had Latta's goods in my hands at time. Cost of printing, *nil dicit*. Paid Gilbert fifty dollars a month, and had two detailed soldiers; don't know what I paid them.

111 Thinks Latta started the paper and bought the materials; a little over a ream of paper on hand purchased by Latta; witness paid for it last winter; had no authority from Latta to take paper, &c.; had no communication with L. D. S. directly or indirectly. J. K. Stickney and I con-

112 sulted about it; L. D. S. was absent; thinks at north. J. K. S. had supervision of the paper; never promised to credit proceeds to R. M. & Co. The money paid by Robinson to Saxton was paid to offset money he had taken; he had taken fifteen or sixteen hundred dollars. The other members put in nothing then; I had taken out about \$500.

113 Last fall Stickney said we need not consider him a member of the firm any longer; he would act as attorney, or something like it. It was in October or November. After we took possession of the "Peninsula," advertised the property at F. four successive weeks; charge four cents a line, \$2,000;

114 can't tell but publication might have been omitted once; was not there; charge for advertising St. Augustine lots was about \$800; a portion of both bills were paid; never settled; J. K. S. received his share; can't tell the profits of the advertising, or the weekly circulation. Believe I received a notice at the time of the suspension of the paper one week; copy annexed, marked Exhibit 4. Received on the two bills \$2,000.

115 I did not own the press or that portion of the type which Latta used.

Suppose it belonged to the government. There was an arrangement with the partners of R. M. & Co. that no one should enter into other business without consent of all. I purchased property at sale at St. Augustine to amount of nearly \$2,000. Bid off in my name for others; declines at first to answer who, but

116 finally says, John Hay, by direction of L. D. Stickney, also for J. K. Stickney. Stickney was present when I bought goods of Mr. Fairchild, but I selected them; can't tell to whom bills were made out; can't say whether I wrote Robinson when I first took possession of newspaper, but gave him to understand that I would divide profits with him; but L. D. S. being a commissioner, it was not proper that he should have any interest in it.

117 Wrote to Robinson that I would place to his credit on books of R. M. & Co. a portion of profits, but not to the credit of R. M. & Co. Don't know where Stickney resided before January, 1862; have loaned him money at different times; perhaps \$300 or \$400 on books never settled, and never dunned him for it; was to credit proceeds of paper on condition that he credited a portion of iron.

118. I purchased of Reed about \$140; think it came on government transports, and marked "Harrison Reed, Tax Commissioner." Reed had furniture come down on government transports. When Stickney first learned that we had taken the newspaper, he protested against my taking it in any way as the partner of the firm. He, as a partner, wouldn't have anything to do with it, because he was a commissioner, and it would not be proper. Published the lots in Fernandina twice—in Augustine once. Have the papers on file, showing the advertisements in Augustine, published four or more consecutive weeks.

119. Robinson used the money taken from the store in purchase of lots at Fernandina; newspaper not suspended when I took possession of it. Mr. Latta presented a due-bill of \$230 against Stickney, which Robinson paid. Understood it to be settled in full. I sold the wine for medicine. Latta's character is very bad for truth and veracity. Have found him unreliable in my intercourse. Robinson's character for truth and veracity a good deal mixed. He has used me as no honest man would. Did not agree to credit Robinson, Morrill & Co. with profits of paper when Stickney should get permit to trade in East Florida. The type that Reed bought was credited to him on books of Robinson, Morrill & Co., to offset any account against him, and then charged to me on the books.

Letter from L. D. Stickney to Judge Lewis in reference to type produced in Exhibit 5.

121. Bought some grey overjackets of Reed. Latta's draft on L. D. Stickney might have been for balance of borrowed money. Knew Latta through spring of 1863. I left in April; went back, and he went away soon. General remark about him is, "He's a shyster—a sharper;" charges enormous fees; is dishonest. Have had a personal difficulty with him.

Philip Fraser's testimony.

122. Saw Curtis's Digest in commissioners' office, at St. Augustine, about 1st of March last. Stickney has the character of being hard-working, energetic, busy. Has heard a good deal said against him and a good deal in his favor; not much about his punctuality. So far as witness has done business with him, no fault to find. Don't know his delinquency in point of money. I know of no charges against him that I can substantiate. Knows Latta slightly.

Examined by Reed.—Stickney has resided mainly in Washington since I knew him. Have heard him well spoken of here. Nothing about his veracity but in one instance. Has known Robinson six or seven years. Lived next door to him. Character good. Those that he has heard speak against Stickney are his personal enemies. Became acquainted with him first in May, 1862, here in Washington. Those he has heard speak against him have had personal grievances. Don't know that he has been a citizen of Florida.

Morris B. Brown's testimony on part of Stickney.

Knew Stickney 21 years ago, in Indiana; lived in same village with him, (New Harmony,) from '43 to '47, when I moved to Illinois, 16 miles off. He continued there until '49 or '50. Knew him six or seven years; character was good; reputation, socially and as a business man, first-rate; practiced law; has known him here since he came to Washington; has seen nothing to change his character; knew Latta here as a clerk; standing good as a clerk.

John W. Price's testimony on part of Reed.

127. Robinson's character good—business, moral, social, and for truth; Price knew Robinson since 1857, in same village, Jacksonville; had personal intercourse with him, meeting, political, and religious.

John A. Green, recalled by Stickney.

The money he loaned Stickney had no connexion with the goods; holds his due-bill; has never presented it for payment; never presented bill to quartermaster for the goods he lost; requested Stickney to do it; never got his pay for them; his note against Morrill embraces them.

Lewis Johnson, on part of Stickney.

Is an old resident of Washington; first saw Stickney in autumn of '62; he left pretty soon for Florida; not in any business here; resided here a
 130 good part of the summer and fall, last year, and most of the time to the present time; can't speak of his general reputation, but in his dealings with witness has been punctual.

C. L. Robinson, recalled by Reed.

Stickney did not generally exercise authority in the business of R. M. & Co., occasionally transacted business away, and sometimes at home; assisted in selecting goods; took a more active part in store at Jacksonville.

131 Letter about employing Davis produced, and marked Exhibit 6. Employed Stoddard a month or two, last of February, March, and April; witness advanced, to pay Saxton, \$2,000; owed the store about \$1,200; used \$800 to pay for lots; had money in New York; used this to save carrying the money; Stickney told me he had arranged with General Saxton, and we were to have ample notice when money would be wanted; Stickney never expressed a desire to go out of firm until November, 1863. Arrangement about
 132 proceeds and profits of printing quarter. This arrangement was brought to Stickney's notice, and he approved it; had agreed to get permit to trade as sutlers in East Florida; did get the permit for Fernandina and St. Augustine. Question by Stickney.—Was in doubt how Davis and
 132 Stoddard's accounts were to be settled; Stickney told me in New York he had money to pay Davis's account.

William C. Morrill, re-called by Stickney.

I never told Stickney that I had arranged to credit Robinson, Morrill & Co. with profits of press. Don't remember saying anything to him about the arrangement. He was not present when the arrangement was made.

James M. Latta's testimony.

135 Went to Florida with Stickney, Reed & Co., at Stickney's request; made arrangements with him to furnish money to buy cotton, &c., and he was to have one-third of profits on all he controlled. He gave me a written appointment of assistant tax commissioner; pay to be five dollars per day from time I reported for duty; never reported; nothing to do; never claimed anything. A few days before he left N. Y., Stickney told me he had purchased a lot of rifles, pistols, and ammunition, &c., also a lot of stationery; wanted me to pay for it; said I should have my money in thirty days after my arrival at Fernandina; \$8,000 ready at Key West—ready to be paid to them, and
 136 would go down and get it. The bills amounted to \$4,400, made to me by Stickney's direction. (Objected.) He said it was, for my protection, marked "L. D. Stickney, United States Tax Commissioner, Fernandina, Florida. Government property."

No freight paid or charged. (See testimony in full.) After a while agreement made to put it in Morrill's store, &c.; (see text.) How to be sold and accounted for.

137 What the stationery consisted of. Stickney suggested that he should go to St. Augustine and get rebel press, &c., and why; started paper when he left, on the 25th of June. Employed J. K. Stickney to edit it, &c. Paper transferred (stolen from him) while he was gone by J. K. Stickney and Morrill, as he understood, by instigation of L. D. Stickney.

138 At that time had not got back his advances into \$1,200. Is \$650 behind yet. Thinks Stickney has not given a month's attention to the

business of the commission since December, 1862. Occupied same room with him at F. while he was there until 25th of June, 1863, &c., &c. Regards "*him faithless in his promises, unreliable in his statements, and irresponsible.*" Such is the general reputation." Did not attend the sale at St. Augustine, because Stickney told him it would be postponed till in January. He told Marsh so too in Beaufort, Marsh told. Marsh intended to buy; told Stickney so at the time. Marsh did not attend. The paper had been suspended a week, and witness supposed sale would be postponed on that account.

Knows Davis and Stoddard. Davis is about twenty, and Stoddard 140 twenty-one. They went to F. with Stickney in January, 1863. They did not work for the commission from 5th January to 25th of June, 1863.

Testimony of Lyman D. Stickney.

141 Left Washington for New York after appointment; from 1st to 10th of November, 1862. Embarked from there for Florida about the 20th of December. Hindered in getting of valuations from Census bureau and assisting Thayer. Downing and Stoddard helped make copies three or four weeks; employed by witness. I am sure he counselled Reed about employing them; Sammis gone. This was done before we went to New York in November. Returned to Washington in about ten days to help Thayer, and remained a week. Told my associates where going, and why. They assented. Reported to Secretary and had his approval. Assisted Thayer in obtaining signatures of members of Congress to petition to President; got two-thirds; had an interview with President, &c. Was to go on the 143 Delaware; could not get my goods on board; went on Star of the South, next steamer; residence, Florida. Went to Fort Myers in 1860 or 1861, about one hundred and twenty miles from Key West, on gulf side; went there from Memphis, Tennessee, where I lived five years; native of Vermont. Purchased the stationery on Exhibit E, of Ames & Barnes; took down 144 \$116 25. (See testimony.) Kept it in my room to save it; gave away some; used medicines for self and others; don't know what became of the rest of the stationery; never saw it there; never compared the bill with the books; wrote "approved" on it. Did not buy any other stationery at 145 same time charged to Latta, nor informed him that I had or suggested to him to buy them; simply told him such things would be wanted. Requested him to buy the rifles, pistols and ammunition, also the mattresses, beds, &c. Did not tell him I was authorized by government to pay out 146 of sales, nor that there was \$8,000 at Key West, nor that commissioners would assume it; he bought them at his own risk; understood he arranged with Morrill to sell it; was not present; none taken into store to sell. I took the principal charge of business of tax commissioner; neither of the others present when I bought the stationery; clerk was present part of the time; they came in soon after. Mr. Ames gave each of us a cheap 147 pocket-book; made no other presents to either. Inquired particularly as to price of paper; told me he would sell at the regular market price, and suppose he did; said he ordinarily sold higher to individuals who paid the money; don't know how much. Think Reed and Sammis went in and examined the desks. June 25th, corrects statement; came back to Washington twice before we left; finally stayed four or five days; met Thayer. 148 Arrived at Fernandina 4th of January; established office there; remained about two weeks; made out list of lots; estimated percentage on States; arranged about keeping books; handed papers to clerk to enter; prepared assessment lists. *Davis and Stoddard were at this a few days, (blank lists.) Driggs, clerk, required them to do some other work which I cannot remember.* I had employed them to go down and assist as assistant assessors,

agents and surveyors. Employed them at Washington at my boarding-house on C street, after Stoddard did copying in Census bureau.

149 Contract not in writing; no one present; no action taken on it by commissioners till October meeting, 1863. Did not consult the commissioners about the employing at the October meeting, 1863. Reed objected to paying them, and then I got a resolution passed by the board, approving of my action in hiring and paying them; Sammis and I voting yes, and Reed no. Owing to my absence from Fernandina I had failed to bring this and other matters before them. Had had no regular meeting from the first till the meeting here in October. The first time I left Fernandina went to obtain transportation and military force, to secure record; gone two weeks; got back 1st January; Reed went with me; did not succeed them; expedition came same time, and went up the St. Mary's; I didn't go with them; I remained two, three, or four days, and went to Hilton Head and Beaufort; assessment was then completed; I think I signed it on the boat; came back 151 last of February or 1st of March with expedition to take Jacksonville; stopped a day; went to Jacksonville, and to Hilton Head and Beaufort, to get reinforcements; went back to Jacksonville, then returned to Fernandina for reinforcements; stopped one day to coal and went back, and did not return to Fernandina until 1st of April, and left same day for Hilton Head and Beaufort; Reed came on board; told me I had better go to Washington.

152 Don't remember that anything was said about sixty days being up; might very probably; I told him I would be back in two weeks; don't think I told him or clerk to affix my name to any necessary notices; nothing said about notices of sale; Gilbert called on me at Beaufort; said he had 153 been sent there by Latta and Reed to make arrangements about publishing list; consulted me; made no objection to anything, nor directed anything; showed me proof-sheet; told him I saw no objection to it; he said then I will go on and complete it in that style; to that I gave my assent, &c., &c. (See full testimony.) I then went north; arrived in Washington 16th April; got back to Fernandina, I think, 12th or 15th of August; reported to Secretary of Treasury what I had done; generally he approved; requested me to remain, and said he thought I could serve the cause better here than there.

154 In my absence I wrote Sammis that no sale must be made, to which he replied, (Exhibit 7;) wrote to Reed, (Exhibit H;) also sent verbal message by Morrill "that there must be no advertisement or sale until I came down." When I returned in August, remained four or five days; board met; told them I had come to have that sale set aside; got a resolution to that effect passed; Sammis and I voting for, and Reed against. (See page 2.)

155 Also got a resolution passed by similar vote to readvertise; then went to St. Augustine and stayed one day, and went back to Washington; got there 1st of September; got back again to Fernandina 20th of December. Had no direct permission to be absent, but saw a circular stating that absence without leave should be cause for removal. Wrote to Secretary Chase, who sent a note to Judge Lewis exempting me from that order. Saw the Secretary frequently, and told him before I went down about sale, &c.; that I should 156 go down and set it aside. He said it was illegal; that all must be present and join or have notice, &c. Sale at St. Augustine 21st of December. Got back four or five days before, and I went down and attended the sale. Bid off no property, nor did any one for me. Morrill bid off about \$2,000

157 worth; the Drisdale lot for \$375. I went into possession of Drisdale lot; set out grape vines and shrubbery; spent some \$25 on it, and called it my house; put a man into it; Mr. Biddle came to take care of it, and finish the repairs; paid him \$15, which is part of above \$25; made no arrangement with Morrill about it, except that I told him that I would fix it up for a commissioners' office and as headquarters for the commission.

158 We occupied the office of the clerk of the district court as our office.

I regarded it as a temporary place of business. We paid him \$2,000 on his advertising bill—\$500 for Augustine, and \$750 each for the two advertisements for Fernandina. We did not settle with him. He asked nearly double that amount, fifty cents a line. We postponed the settlement till we had a full board. Also and I gave him an order on the clerk for \$2,000. Don't know how he settled it. Only Also and myself were present at this sale.

159 Don't know as Reed made any objection to sale. He talked about the paper being suspended a week, but we ascertained from the files and the statement of the publisher that it had been published six weeks. After I got back to Fernandina, 1st of January, I went to Hilton Head and Beaufort, Jacksonville and Key West, and came north on the 19th day of March, and have remained here ever since, except a few days in New York.

160 Did not have the Secretary's permission to come or stay, except the note spoken of to Judge Lewis, which he showed me.

Reported to the Secretary; told him I was waiting for a third commissioner. Inferred I had his permission to remain here, as heretofore. I was informed soon after I arrived that Mr. Smith was appointed special agent to go down

161 and examine into the affairs of the Florida commission. I think Judge Lewis spoke to me about it in a day or two, and Secretary Chase alluded to it once. Did not tell me I ought to go back immediately, so that I could attend the investigation. Have occupied myself here in making notes from tract-books and field-notes. Don't remember as Commissioner Lewis told me he had written to me. Didn't receive any letter.

On the first meeting here, in October, the board ordered that L. D. Stickney act as clerk. Adjourned to next day. Met next day, passed resolution to appoint Robinson clerk. Read opinion of Lewis; Robinson said that don't touch the case; I said I didn't wish him to interfere; he said if not mutually agreeable he would not act as clerk, and withdrew. Adjourned to next day, when order (Exhibit O) was presented and passed—S. and R. yes; Stickney no. I think entered of record my letter and the opinion of the commissioner; then the order of resale; then Sammis was in a hurry; I made a memorandum for the clerk to enter papers, and handed them to Reed to

163 hand to clerk, which he did. Up to the 19th March last the report of Sammis and Reed, letter of Reed in reply to Stickney, and affidavit of Gilbert had not been entered. Did not on 31st of January assent to use of my name on notices, nor any other time. On 1st of April told Reed I did not think I would go to Washington, and if I did, would be back soon;

165 might have said to Sammis, in my letter in May, I'd be back next trip of Arago. Reed wanted me to come to Washington to counteract influence of Judge Wording. In August motion passed ordering resale; never saw it recorded. Appointed clerk about middle of October. Reed objected to

166 paying Driggs for work he had not done. These men not paid. Left to be settled who should pay them. Wrote the letter (Exhibit C) at Sammis's request. What introduced it was he was afraid of being removed. I

167 told him to state the facts truly, and it would operate to his benefit. I filed the letter with the department. I called soon after to see it; wanted to make it an exhibit to show that Reed had bid off lots in his own name, which he said had been bid off by Robinson. Think Reed's statement had been filed.

Never knew Sammis wrote another letter till apprised of on this investigation. Parsons handed me but one letter; nobody around that I knew of. I copied it. Don't know as Parsons inquired about the other letter when I brought this back. Have no knowledge what has become of the

169 letter. I am attorney of Marshall O. Roberts, of New York, who has claims *vs.* the Florida Railroad Company to the amount of three-quarters of a million. Received the appointment about one year ago, June or July. He

sent me a retaining fee of \$500. Roberts had a lien on the road, and grants to the company alternate sections six miles wide, and all the movable property. Yulee and Finnegan, two of the heaviest stockholders, owned very valuable real estate in F., which had been sold. The company owned the whole town plat, except what had been sold. Expected to secure his debt by filing a bill in the United States court *vs.* the rebel owners, and securing the title and getting the other property. Expected to get my pay by charging for services.

To induce purchasers to give up their certificates told them the sale had been set aside; that the certificates would not be good if any one bid more for the property on the second sale. That if they would give them up they would get their money as long as it held out, and the quicker they did it the more likely they would be to get their money. Told them the Secretary's opinion had annulled the first sale, and the board had not ordered a re-sale. Did not tell Latta or Marsh that the sale would be postponed at St. Augustine.

Knew nothing of Helper's charges against Reed. Heard he had made charges *vs.* me, and wrote to him about it, and received letter marked Exhibit 1 in reply. Didn't know specifically what the charges were. Didn't write to Sammis about it till I had received Helper's letter and read the charges. I regarded Helper's charge as groundless.

Obtained of the legislature of Florida a grant of lands after the ordinance of secession was passed, but regarded the ordinance as bombast.

Gave Latta an appointment as assessor—not certain whether here or in F.—to receive pay when he performed services; never performed services or received pay. He proposed to furnish money to buy cotton and give me one-third of the profits. I assented to it, but gave it up because it was against my prejudice. Latta joined me in New York about two weeks before we sailed. The guns had been selected, and perhaps something said about beds and mattresses, but not the other property he bought. Directed the marking and packing the rifles, but nothing else, but directed how to mark them. The goods taken by Green were directed to me officially by my direction; was requested by the losers to collect pay for the goods abstracted at Hilton Head, and made out bills in my own name, but could get nothing. Selected some goods at Beaufort for store at request of Morrill.

Requested Robinson and Morrill to employ Davis and Stoddard in store; if not, employ by commission; I knew of nothing they could do in my absence except make preparations for assessment; think the services of the assessors necessary in my absence; don't know how much time it took to assess Fernandina; did not take part in it; no other property assessed between January and July, to my knowledge; often wrote private letters to the department not shown to my associates; don't think they related to the business of the commission.

I prepared a list of questions to be put to Latta by the Commissioner of Internal Revenue, from a letter addressed to me by Latta a day or two previous.

Appointed several assessors for the board on my own responsibility—Davis, Stoddard, Latta, Robinson, Moody, Ward, Allay, and Sloo—and procured passes and transportation for them; don't remember how many I have procured transportation for under the pretence they were assistants—Demant, Massi, and J. K. Stickney. Field glass purchased of Parsons for Alsop. Also received half dozen penknives; gave glass and knife to Alsop; kept one; the rest are on hand. Reed was in F. when last box of stationery was received, but not an acting commissioner; it was after 1st of January. As a member of the firm of R., M. & Co., I held that no partner could engage in outside speculation without the consent of the rest;

and if they engaged in such speculation the proceeds should be equally divided. Wrote to Robinson to put his iron speculation into the concern, and told him any money I should receive as attorney I was willing to appropriate in the same way. On the 1st of January last I formed a copartnership in law business with C. P. Chamberlain, (see advertisement in paper.) Bought twelve volumes of United States Statutes at Large, one volume of Curtis's Digest, and three of Wharton. Placed the former in commissioners' office at F., and the rest at Augustine.

181 Also and I wrote a letter to Chamberlain, my law partner; in answer to which he gave an opinion to the people at Fernandina who had bid off property, to induce them to give up their certificates; it was based upon the records and documents, which show that the order of sale, notice of sale, and sale, were made by Sammis and Reed without my consent or concurrence.

Chamberlain's opinion.....Exhibit 8.

Letter, Stickney to Robinson, October 16, 1863..... " 9.

182 " " " February 17, 1863..... " 10.

" " " October 21, 1863..... " 11.

" " " October 31, 1863..... " 12.

" " " November 4, 1863..... " 13.

Issued no intimidation to any one to induce him to give up his certificates. The letters to Robinson were written to induce him to settle with General Saxton, and to get a written statement corresponding with his verbal statement.

183. Letter from Robinson to Stickney, (Exhibit 15.) The letter I wrote about employing Davis and Stoddard was for the purpose of keeping them out of idleness till we should find work for them. Articles of copartnership were dated back to 16th of February, instead of January 1.

184 and 185 John F. Potter testifies to twenty-seven years' acquaintance with Reed, and gives him the highest character for truth, and in all other respects.

186 Colonel Daniel H. Richards does the same.

187 and 188 Judge Abram D. Smith, same.

189 and 190 Horace G. Plantz testifies in support of Stickney's character.

Letter, (produced by Stickney,) Robinson to S., June 12, 1863. Exhibit 16.

" " " " " July 8, 1863. " 17.

" " " Latta to S., June 12, 1863. " 18.

COMPENDIUM OF EXHIBITS.

A Bill of Hudson Taylor, signed by Stickney, November 29, 1862, for stationery, \$397 12.

B. Bill of Hudson Taylor, signed by Stickney, November 29, 1862, for stationery, \$184 83.

C. Letter from Sammis to Judge Lewis, dated November 2, 1863, drawn by Stickney, intended to show fraud on part of Reed in sales at Fernandina.

D. Bill of Hudson Taylor, dated December 7, 1863, for \$29.

E. Bill of Ames & Barnes, dated December 11, 1862, for \$548 25.

F. Bill of stationery, field glass, penknives, &c., from J. J. Knox, stationery clerk, December 31, 1863, \$172 60.

F. Notice of preparation of assessment roll, January 31, 1863.

G. F. H. Gilbert's affidavit showing that Stickney directed setting up the notice of sale.

H. Stickney's letter to Reed, dated June 30, 1860, about evil reports against Sammis. That he had notified him that the sale must be postponed; if not, it would be set aside. Cautioning Reed to keep clear of Sammis if he wished to hold his situation.

- I. Davis's bill, as assessor, from January 5 to March 31, 1863, certified by Stickney that services were rendered and necessary, \$215.
- K. Davis's bill, as assessor, from April 1 to June 30, in handwriting of Stickney, and certified by him, \$225.
- L. Stoddard's bill for services from January 5 to June 30, in handwriting of Stickney, and certified by him, \$440.
- M. Preamble and order offered by Reed at meeting of board in Washington, October, 1863, repudiating by the board Ames & Barnes' stationery bill, and the payment of Davis & Stoddard's bill.
- N. Order acknowledging and approving opinion of Judge Lewis on the case presented, but claiming it sustained the commissioners on the facts. Adopted at the meeting in Washington in October, and copy handed to Judge Lewis.
- O. Order in relation to records adopted at October meeting in Washington.
- P. Letter from Reed to Stickney, dated December 12, 1862, written at New York, urging Stickney to come on, &c., offered by Stickney.
- Q. Letter from Latta to Stickney expressing great confidence in him, and throwing out slants against Reed and Sammis, (produced by Stickney,) evidently intended to curry favor with Stickney, 2d November, 1863.
- R. Letter from Stickney to Lewis, September 7, 1863, making the statement on which Lewis based his opinion against the sale.
 1. Letter from Helper to Stickney asking him to call on Commissioners Lewis and Reed. Helper's letter to the commissioners containing charges *vs.* Sammis and Reed, &c.
 2. Letter from Stickney to Morrill, dated March 22, 1864, relinquishing his interest in the store, &c.
 3. Abstract of accounts of H. Reed and letter of Chloe Merrick.
 4. Letter from Reed to Stickney and Morrill in relation to the suspension of the publication of the paper and effect on sale at St. Augustine, dated 10th, 1863, *at the time.*
 5. Stickney to Commissioner Lewis respecting operations of Reed at sale. Property bid off for Chloe Merrick and his sons, and Cooley's bill for type.
 6. The Peninsula.
 7. Sammis to Stickney, July 20, 1863; tells why sale came off; wants to hear from Stickney; would write if he knew his whereabouts, &c.
 8. Opinion of Chamberlain needs no comment.
 9. Stickney to Robinson, October 16, 1863, showing what great things he and Morrill have done for him, and the danger of adhering to Reed; about outside speculations; and that if he shou'd make \$10,000 by his arrangement with the Florida railroad he would divide it with his copartners; would stick by him in his appointment for office, and that in a copartnership the members *must* "hang together" or they will "*hang* separately."
 10. Stickney to Robinson, February 17, 1863, requesting him to employ Davis in store; don't want him idle; he will arrange about the pay.
 11. Same to same, October 21, 1863, about his appointment. Reed hung around like the itch; can hardly meet him without spitting in his face; d——d fool about paying Saxton \$2,000; he is square as a brick; a positive man; glad to know we think alike generally, &c.
 12. Same to same, October 31, 1863, a sort of threatening letter to induce Robinson to say he was not the purchaser and had not paid a cent.
 13. Same to same, November 4, 1863, of like import, driving at the same thing.
 15. Letter from Robinson to Stickney, dated November 7, 1863, showing

that the lots he had bid off for Sammis and Reed were transferred without his knowledge, and that he bid off lots for them at their request.

- 16 Robinson to Stickney, June 12, 1863, about Sammis's conduct. He and Latta in limbo; confidence in Stickney; seeks his aid, &c.
- 17 Same to same, July 8, 1863, about the iron business, but fussy; Latta weak-backed.
- 18 Latta to Stickney, June 12, 1863, in limbo; thinks he got Sammis in a tight place, &c.
- 19 Saxton to Stickney, March 18, 1863, notifying him of his appointment as superintendent of negroes.
- 20 Letter of Stickney to Massi, August 18, 1863, directing him to secure railroad iron.
- 21 Letter of Sammis to Stickney, July 8, 1863; wants a permit to take our press to Augustine; depends on J. K. S. to manage the press.
- 22 Robinson to Stickney, November 19, 1863; had paid the \$2,000 to General Saxton, &c.
- 23 Abstract of cash transactions of Florida tax commissioners.
- 24 Account of H. Reed with Florida tax commissioners.

Additional testimony of L. D. Stickney.

- 191 Letter of Stickney to William Massi, (Exhibit 20.) offered by Stickney. Letter of Sammis to Stickney, (Exhibit 21.) Letter of Robinson to Stickney, (Exhibit 22.) offered by Stickney. Stickney did not tell Commissioner Lewis that he directed the printer to go on and set up the notice, nor that he showed him proof-sheets, &c., nor Chamberlain, but referred him to Gilbert to ascertain the facts. Think Chamberlain stated that the commissioners were concluded by the record. I told him they were papers not recorded, which constituted part of the record, and referred him to them, and Driggs sent them to his room. I saw the letter of Reed in reply to mine, report of Sammis and Reed, and my memorandum, but not the affidavit of Gilbert.
- 193 Chamberlain examined them. It was in allusion to them that he said we could not go out of record. Don't know why he made the remark. I took to F. one volume of Curtis's Digest, 750 of the envelopes, vol. 12 United States Statutes. Left the rest here for my use here. Went to F. with intent to reside.
- 194 Employed hands in lumbering and agricultural business.

195 *Harrison Reed's testimony.*

- I took all the papers that were ordered to be recorded, &c., and gave Driggs all; retained affidavit of Gilbert not mentioned in memorandum. The order appointing Robinson clerk was missing, also the order directing acknowledgment of commissioners' opinion, &c. I retained the original resolutions ordering papers to be recorded, because an order in another form had been entered by Stickney, and states the form; these followed the record of Stickney's letter; then opinion of Commissioner Lewis; then order of resale and other matters; showed the order to clerk, and gave him copy of missing order, and told him the record would have to be corrected when we got together. I retained the original order and affidavit for my own protection. No meeting afterwards when the records could be corrected. Was here when notice of sale at St. Augustine was ordered. The notice was on its second publication when I got to Fernandina. It was not published consecutively four weeks before the day of sale. The third week of its publication no paper was issued. Publication was Thursday; a few papers were issued the next Tuesday, dated back. Stickney was not there. I called the attention of Mr. Stickney and Mr. Alsop to it;

wrote to J. K. S. and Morrill; (letter, Exhibit 4.) Four weeks did not elapse after the suspension and before the sale. I notified Commissioner Lewis at same time; commissioners got back the 16th of December; sale was to be 21st: told them the notice was invalid; Stickney said it was "mere bagatelle," and made motion to proceed to sell; passed by majority; I told Stickney that under my oath of office I could not join in sale. Did not attend sales; signed the order here for resale of Fernandina property under assurance from Lewis that resale should be ordered by department, which was never done; Reed produced cash account of commissioners and himself. (Exhibits 23 and 24.)

201 Governor Randall swears to good character of Reed.

202 Governor Farwell, same.

203 Charles D. Smith impeaches character of Stickney at Memphis.

205 & 6 John D. Defrees, in favor of Stickney's character.

205 & 6 Also, on examination of Reed, sustains Latta's character.

August 15, 1864.

SIR: To the report of Hon. Anstin Smith, of his investigation of the Florida direct tax commission, made to the Treasury Department July 30, 1864, I respectfully submit the following answer: The preliminary proceedings and official acts of mine up to the time I embarked for Florida, in December, 1862, and my absence from Florida after my arrival there, in January, 1863, were with the full knowledge and consent of the Secretary of the Treasury, consequently no further answer is deemed necessary. My co-operation with the military authority of the department of the south also met the Secretary's approval.

I. First, then, the sale of lots in the city of Fernandina, Florida, as appears by the record, and from the admissions of Sammis and Reed, was made by their order, acting as a board of commissioners, without my knowledge or participation; another meeting by them, as a board, fixed the compensation of J. M. Latta, the publisher, for advertising the forfeited lots of Fernandina at \$2,200; of this, too, I was not informed until a month after the sale. Sammis and Reed bought pretty largely at their own sale. For the above reasons the sale was declared null and void and set aside. The fact that Mr. F. H. Gilbert went to Beaufort, S. C., to arrange about putting the advertisement in type on the first of April, and that I approved the form in which he printed a portion of it, cannot be construed into any notice of sale. No time was fixed, the necessary type to print it had not arrived from New York, and the advertisement itself was not published until about six weeks after, or May 17, 1863. Mr. Gilbert also states that I told him to get the advertisement ready and wait at Beaufort my return. He further adds, that about the time the advertisement first appeared in "The Peninsula," the introduction at the head of the advertisement, fixing the time of sale, and the signatures, L. D. Stickney, John S. Sammis, Harrison Reed, direct tax commissioners, were put in type and placed in the form of "The Peninsula" by Harrison Reed himself, (see Gilbert's statement, Internal Revenue bureau.) In submitting the validity of this sale to the Commissioner of Internal Revenue for his decision, I disclaimed any reflection upon the integrity of my associates, but simply to submit the legal points involved. I told Messrs. Sammis and Reed I would willingly ratify the sale if I could legally do so, but, as I understood the law, no act of mine could make valid their previous invalid acts. The board of trustees acting in a public capacity, and the rule is well settled, that while all must undoubtedly act, it does not, therefore, follow they must all decide the same way. Each man is, after due

examination and inquiry, to decide according to his judgment, and the question is to be determined, by the opinion of the majority. "Where the power is to deliberate and examine," says Chief Justice Shaw, 12 Cash., "and discretion and judgment are required there, although a majority may ultimately decide, yet all must deliberate and advise, or, at least, have full notice and power to do so."

Fallacies lurk in generalities. I must say, with all due deference to Judge Smith, that he lays down the law too largely in construing Mr. Gilbert's attempt to put the advertisement in type, without any idea when it would be ready for publication, a notice to me of the sale. To borrow his own illustration, "it is quite the same as if I had signed a notice, leaving the day of sale blank." The motive he assigns for my action, in referring this tax sale to the department for decision, is without warrant from the testimony. Marshall O. Roberts, by letter bearing date December 8, 1863, authorized me, for the first time, to act as his attorney in relation to real estate in Florida. He wrote to me February 29, 1863, to draw on him for \$500 retaining fee. In June or July previous I was empowered by him to protect and preserve the machinery, rolling stock, &c., of the Florida railroad. Some time after my return from Florida, in September, 1863, I had conversation with Mr. Roberts relative to his railroad interest in Florida, also with Mr. Dickerson, the vice-president. They gave me to understand that as soon as a court should be organized I should be their attorney. I have had no other engagement about this railroad with other persons or at any other time.

II. The lots and parcels of land forfeited for non-payment of the direct tax in the city of St. Augustine, Florida, were advertised for the first time November 12, 1863, and continued until the day of sale, December 21, 1863. By reference to the 7th section of the direct tax act, it appears that the lots and parcels of land forfeited for non-payment of the direct tax are required to be advertised "*for at least four weeks previous to the day of sale.*" In this case a much longer notice was given, even if there had been no departure from the regular day of issue. Judge Smith says, "the paper containing the notice of the sale was suspended one week, *so that it was not published four weeks consecutively,*" and on that account Mr. Reed refused to join the sale. Four weeks previous to the day of sale, and four weeks consecutively, are entirely different notices. Mr. Reed's objection is, therefore, captious and without reason. I purchased no property at the sale, directly nor indirectly. Mr. Morrill bid off property amounting to less than \$1,800, mostly for others, to whom he made transfers of his certificates. He retained the Drysdale House, of which I took possession as his tenant; Mr. Driggs, the clerk, moved his bed to one of the rooms and slept there. I commenced repairing the house for the use of myself and Mr. Alsop, my associate, intending it to be occupied by the tax commissioners as headquarters so soon as the repairs should be made. The repairs put on the house were to be in full consideration of rent; several weeks must necessarily elapse before the house could be got ready for occupancy and an office. "It appears to me," says Judge Smith, "taking all the circumstances into consideration, that Mr. Stickney took possession of this house and lot as a portion of his share of the profits of his partner's *outside speculations.*" Mr. Morrill transferred all his certificates of purchase, except the Drysdale House, which he still holds, for less than \$100 profit, and only \$500 were paid to him on account of advertising the lots of St. Augustine, instead of \$2,000, as Mr. Smith gives one to understand. Why does Judge Smith, in the face of positive testimony, make so strong an effort to establish an indirect sale to me, and make no complaint of extensive purchases by Mr. Reed at his own sales?

III. The discrepancy about Ames & Barnes's bill of stationery they must settle. I have kept the articles delivered to me, except such as have been used for the use of the commission. If the remainder were not shipped by Ames &

Barnes as directed, and as they allege they did, they should be held to a strict accountability.

IV. I caused no merchandise to be shipped to Florida for myself except mess stores, furniture, and clothing. Permission was given by the proper government authority to take down the rifles purchased by J. M. Latta. Mr. Green carried down mess stores, clothing for superintendent of contrabands and employés of the government, amounting all together to less than \$2,000. No article of merchandise carried down by Messrs. Latta and Green was intended for my partners, nor did I receive any profit, gain, or compensation therefor.

V. I, as chairman of the board, appointed Davis and Stoddard assistants and assessors to the commission, and the Commissioner of Internal Revenue furnished transportation for them as such. The instructions published by the Secretary of the Treasury authorized the employment of such assistants. I believed their services necessary, and the accounts for their services I approved. If they were idle during a portion of the six months engaged, both Messrs. Sammis and Reed were equally idle, as was also Mr. Door, the surveyor, whom Davis and Stoddard were to assist. Indeed, during that time Mr. Reed was absent from Florida more than three months without permission of the department. While I was in Florida the business of the commission was delayed for want of transportation and a military force to secure larger territory. It was promised and daily expected; but not being furnished, I went to Washington to accomplish the same object. I remained by request of the Secretary of the Treasury, had frequent interviews with him upon the subject, and failed only because troops could not be spared from other posts of duty. Davis and Stoddard assisted in all the work which was done. The amount paid them by the department, and approved by the board, \$75 each per month, did not any more than cover their expenses.

VI. The letter written by John S. Sammis, and missing from the files of the department, I never saw, nor did I know of its existence until advised by this investigation in June last. Mr. C. H. Parsons, the custodian of this letter, swears that I called for a copy of another letter; that the clerks were busy, and he requested me to copy it; that I made the copy, and returned to him the original letter; that he had another letter in his possession, written subsequently by Sammis, which he intended to show to me, but did not; and that afterwards this second letter was lost or mislaid. Now, had my request been granted, I would have received what I asked for: a copy of the first letter, without seeing the original, nothing more. But by Mr. Parsons asking me to make the copy, which I did, leaves no ground for the supposition that, although the second letter was lost about the same time, I knew of its existence. Mr. Parsons swore he did not believe I knew of its existence, or that I ever saw it.

Judge Smith materially perverts Mr. Parsons's testimony to convict me of purloining a letter from the files of the department. He states Mr. Parsons's testimony entirely different, both in language and import, from what he gave it on the investigation, and, after twisting it to suit his own purpose, digresses into an episode of abuse of Mr. Parsons because he would not perjure himself to fix an infamous stigma upon me. Feeble, indeed, is the tenure of personal security, when, from ignorance, or prejudice, or bigotry, from any motive, facts are disregarded by those who sit in judgment over their fellow-men. Judge Smith takes a whole month to examine and digest the testimony. One would think in that time he would be able to draw conclusions logically from the facts. On the contrary, his report exhibits a wanton perversion of facts, to exonerate Mr. Reed and to condemn me. In confirmation of my statements upon this point, I respectfully refer to Mr. Parsons, cashier of the Bureau of Internal Revenue. I may further add, what Judge Smith says about the missing letter characterizes his report throughout.

VII. My movements in Florida are thus summed up by Judge Smith: "On

the 13th of March I returned to Fernandina on the Boston, stayed two or three hours, and then went to Beaufort. Between that time and the 31st of March he returned once on the John Adams, to get some goods for a store he was interested in in Jacksonville, and went immediately back to Jacksonville."

The fair inference from the above is that I made this trip on a government transport solely for mercantile operations, when I should have been at my post with the other commissioners. But all this time, and many weeks longer, Mr. Reed was absent from Florida; nobody knew where, nor his business. Mr. Sammis was, I believe, at Jacksonville. I went to Beaufort on the Boston, by request of the commandant of the military port of Jacksonville, for a regiment of troops. When I returned with the seventh regiment Connecticut volunteers, heavy guns were wanted to mount the fortifications just completed. I was, therefore, again requested by Colonel Higgenson to go to Fernandina, in charge of the John Adams, to procure them. (See Higgenson's letter and mine to Colonel Howley.) The Adams lay at the Fernandina wharf one night. The guns, ammunition, coal, cannoniers to work the guns, and provisions for the citizens of Jacksonville, white and black, were put on board, and the steamer started back next morning at sunrise.

The charge of falsifying the record is of like character. Why, take Mr. Reed's testimony in this particular. It shows the record just as I should make it again under like circumstances. It is, after all, so far as my action goes, just as Mr. Reed agreed it should be.

If there is any point in Judge Smith's comments upon my letter to Commissioner Lewis of September 7, 1863, I am unable to discover it. This investigation has called forth some private letters of mine, written under circumstances in which I thought, and still think, I had great provocation. But since Judge Smith makes these letters part of the record, I beg to say my respect for public opinion demands an apology for any word or expression unworthy of myself which my feelings prompted me to use. It is here offered. A large portion of the testimony, and most of the exhibits in this case, would be rejected in a court of record as impertinent or irrelevant. If proper, I would respectfully ask that such action be taken at the present stage of this proceeding. I will briefly recount some of the provocations above referred to. In October last J. M. Latta showed to me a letter written by Harrison Reed to him, begging Latta to join him to crush me. Latta had previously told me Reed received from him about \$600, part of \$2,200 allowed Latta by Sammis and Reed for advertising lots in Fernandina, Florida. This Reed desired, whereupon I wrote to Latta, asking him to put his verbal statement in writing. It was promptly given as follows:

ASTOR HOUSE, *New York, October 31, 1863.*

MY DEAR STICKNEY: I thought I had answered fully, in my letter of the 28th instant, your questions; but if not then, I will now.

Prior to the 25th day of April last the advertising of the lots and parcels of land forfeited for the non-payment of the direct tax in the city of Fernandina, Florida, had on more than one occasion been the subject of conversation. But on the morning of that day Messrs. Sammis and Reed informed me that I should have the advertising. I know they were both present. About the 10th day of May they advised me that they were willing to give me twenty-two hundred dollars (\$2,200) for the same, to which I acceded. This was prior to its first insertion.

On the 25th day of June my account was presented to Mr. John S. Driggs, the secretary, approved by both Sammis and Reed, for payment.

Ex. Doc. 18—12

At the request of Mr. Reed I assumed the payment to the secretary for property purchased at the sales by Mr. Reed of....	\$1, 314 69
The lots purchased amounted to.....	309 55
I received from the secretary.....	375 75
Making the total.....	<u>2, 199 99</u>
I advanced Mr. Reed same day.....	\$100 00
The amount I received being.....	<u>1, 314 69</u>
Makes the total.....	1, 414 69
He gave me orders on treasury for his salary.....	<u>826 00</u>
Leaving a balance in his hands.....	<u>588 69</u>

He then gave me a draft on his brother, Herbert Reed, of this city, for \$575, leaving still due me \$13 69. But upon our arrival at Port Royal Mr. Reed said he wanted to take up that draft, remarking: "I suppose you understood this draft was not to be paid, it only being given to blind Sammis and Driggs." I remonstrated, telling him I did not dream of any such arrangement. But when he assured me it would not be honored, as he had no funds in his brother's hands, I had no alternative but to take his receipt or note. I took his note, which still remains unpaid, nor have I ever understood him at that or any subsequent time as ever proposing to pay it. I think it but justice to say that Sammis refused to sign the order for the payment of my bill until I would agree that he should have an interest in the profits of the advertisement, the definite amount of which was not stated. I regret the necessity which calls for the exposure of this affair, even to you as chairman of the commission, which must make you despise the men you have already ceased to respect.

I am not less sorry such corrupt men should be permitted to hold offices under the government than I am that you are unfortunately connected and associated with them officially.

For your sake I wish that either you or they were off the commission.

Hoping I have not failed to make myself understood, I am sincerely yours,

J. M. LATTA.

During the examination of witnesses by Judge Smith, in June last, I referred him to the above letter, filed in the office of the Secretary of the Treasury. It was not his pleasure to see it, for he had resolved to report Harrison Reed "faithful and honest." Mr. Reed, he says, has endeavored to discharge his duty faithfully and honestly. Since the exposure of the foregoing transaction between Reed and Latta, Mr. Reed has in part (so Latta reported) paid back the \$588 69. One item is the certificate issued to Edwin B. Reed, son of Harrison Reed, for lot No. 5, in the city of Fernandina, bearing date June 20, 1863, and amounting to \$160 36. This is one of Harrison Reed's purchases at his own sale. He caused the certificate to be made in his son's name, and since January last transferred it to Latta in part payment of \$588 69, which Latta charges he retained as his share of \$2,200 allowed for advertising. Being advised of these facts, I directed the clerk not to redeem this certificate until all those who purchased in good faith had surrendered their certificates and had drawn the money paid for them. Again, in August, 1863, Mr. Reed addressed a letter to Hon. Philip Froser, (see files of Internal Revenue bureau,) in which he charges perfidy and corruption upon Sammis, and Mr. Driggs, the clerk, in connexion with the Fernandina tax sales. Some time later, Judge Froser told

Mr. Reed he had placed his letter about Sammis and Driggs in the hands of the Commissioner of Internal Revenue. Mr. Reed made strong protestations against his doing so, giving as a reason that he wished first to use Sammis against me, then he was willing the letter should be used against Sammis. For these reasons, in writing private letters to others, I spoke with warmth of Mr. Reed.

It is apparent, I think, from the testimony, that I have acted on the defensive. If Judge Smith decides that Latta's statements, so far as they relate to Mr. Reed, are untrue, it is no business of mine to reverse that opinion; but I have a deep interest to defend myself against charges groundless and unsupported by evidence, of the most serious character. No unbiased man can read the testimony and vouchers, together with the reports and documents filed in the bureau of Internal Revenue, (to which reference must be had to come to a proper understanding of the case,) without concluding that my whole action has been patriotic and honest.

Judge Smith says the Florida tax commissioners have accomplished but little. The reason is apparent: want of transportation—military aid to secure records and protect the commissioners and their employes in the discharge of their duty, are prominent causes. To obtain such facilities, and to secure the speedy return of Florida to her allegiance to the Constitution and laws of the United States, are reasons for my absence from the State. Judge Froser told Secretary Chase in May last, the only charge they made against me in Florida was my absence from the State. I was not there to attend to the business of the commission. He replied: "If anybody is to blame for that, I am, for I kept Mr. Stickney here." Since January 1, 1864, Mr. Alsop and I could do nothing for want of a full board. We repeatedly urged the department to commission a third member, that the business might be prosecuted. We are now, and have all the time been, ready for the transaction of business. More than half a million acres have been assessed, mapped and plotted, together with the entire town of Fernandina, ready for sale as soon as advertised. It is reasonable to estimate that at least two hundred thousand dollars would be realized to the treasury from a sale of this property. It might have been realized months ago if a full board had been commissioned.

It is proper to add here, that by detaining me from duty in Florida the Secretary of the Treasury hoped, through my co-operation, to restore Florida to the Union. There is no question but his motives were to promote the success of the Florida tax commissioners. Had he been successful the public records of the entire territory of the State would be under the tax commissioners' control.

I regret exceedingly the testimony of Mr. Driggs, the clerk, was not taken. Being a disinterested witness, and thoroughly acquainted with the transactions of the commissioners in Florida, the services rendered by Messrs. Davis and Stoddard, and the proceedings of Messrs. Sammis and Reed, as a board, his evidence would have been material. If further testimony is taken, I would respectfully ask that some other agent than Judge Smith be appointed, without the prejudice this investigation shows him to have. I am reliably informed that before commencing the investigation he had already prejudged the case. Having been appointed commissioner on the same board with myself, it would seem more fit that further examination, if required, be conducted by another person.

L. D. STICKNEY.

Hon. W. P. FESSENDEN.

Secretary of the Treasury.

NEW YORK, November 30, 1863.

DEAR SIR: I am surety on the bonds given by Lyman D. Stickney and Harrison Reed, upon their appointment to the office of direct tax commissioners for the State of Florida, and I have heretofore sent to the department a notice to the effect that I requested to be relieved from such suretyship from and after the date of such notice.

I have been informed that it is doubtful whether such notice ever reached the department. I therefore take the liberty of repeating the notice of such my desire, and ask the favor of your sending an acknowledgment of the receipt hereof, directed to the care of my attorneys, Messrs. Barney, Butler & Parsons, in this city.

Respectfully,

JOHN S. SAMMIS.

Hon. J. J. LEWIS,
Commissioner, &c.

NEW YORK, April 29, 1864.

DEAR SIR: Nothing but circumstances of an imperative character would induce me to trouble you at this time with my personal wrongs.

As you will perceive by the correspondence of which the enclosed is a true copy, I tried in vain to obtain justice at the hands of your subordinates.

Events have transpired since that time, and facts have come to my knowledge which make it, in my judgment, in the highest degree important that I should be relieved from the odious and dangerous obligation I am under in respect to the official bond of Mr. Stickney. I am prepared to show that his conduct, official and private, are of the most corrupt character. He has stated repeatedly that he has friends in the various branches of your department upon whom he can rely to prevent any letters injuriously affecting him from reaching the persons to whom they are addressed without his being previously advised of their contents; and I know that Mr. William Allen Butler, one of my counsel in this city, addressed a letter to Mr. Lewis, tax commissioner, under date November 7, 1863, relative to my official affairs, which did not reach him regularly, and which I afterwards caused to be hunted up among the refuse papers in the office. A copy of the letter is sent herewith. No answers have been received to the letters of my counsel, copies of which are enclosed, dated December 18, 1863, and January 20, 1864. I might name other instances.

After forcing me, by a combination of such intrigues of great baseness, to resign my office of tax commissioner last fall, and I had procured a pass from the Secretary of War to go to the department of the south to look after my private property and interests, the largest of any loyal man's in the State of Florida, and had secured my passage on a transport, a telegram was received from your department here forbidding the officers from taking me. This telegram, Mr. Stickney afterwards stated in Florida, he sent himself. I finally succeeded in getting off, but on my arrival at the south found Mr. Stickney had been endeavoring to prejudice me with the military officers of the department by saying I was disloyal. I am happy to be able to refer to Generals Gillmore, Seymour, and Hatch, for their views on the subject. I say it in no spirit of boasting, when I state that I think few have suffered more pecuniarily and in their domestic affairs for their loyalty.

Among the many facts which may be proved, going to show Mr. Stickney's official unfitness, I beg to submit the following:

At the tax sale of forfeited lands which took place at St. Augustine, Florida, December 21, 1863, a house and lot, property of Mrs. Drysdale, was purchased

by W. C. Morrill, for about the sum of \$550. On the 28th December, 1863, one Antonio Canova applied to Mr. Stickney in my presence, as chairman of the commission, stating that he, Canova, held a mortgage on the property for the sum of \$500, and he wished to redeem the property. Mr. Stickney said there was no other way to do this except to pay the whole amount of the purchase money, the tax penalty, and fifteen per cent. default.

Mr. Canova said he had not money enough for that, but would then pay the tax penalty and costs, and the fifteen per cent. default, but this Mr. Stickney refused. This Mr. Morrill was the former partner of Mr. Stickney in the business of selling goods at Fernandina.

Three days after this application Mr. Stickney took possession of this property and began to improve it by setting out trees, &c., and now openly claims to own it and has employes at work improving it.

I have stated this case thus fully, because, besides my desire for relief on the bond, I have over \$30,000 of mortgages standing out at the south in a similar way, and if such practices are to be allowed the remnant of my large possessions will be swept away. I understood you in a conversation I had the honor to hold officially with you in November, 1862, that any loyal citizen having a legal lien or claim against property sold for taxes could redeem it within the sixty days prescribed by the act, by paying the taxes, penalty, costs, and interest. If this be a mistake I would like to be informed as to any remedy I may have.

I might add that this Mr. Stickney has acquired more than one piece of property in the same or a similar manner.

May I not hope that some relief and protection will be afforded me.

Please have any communication for me addressed to care of Messrs. Barney, Butler & Parsons, New York.

I have the honor to be, your obedient servant,

JOHN S. SAMMIS.

Hon. S. P. CHASE,

Secretary of the Treasury.

WASHINGTON, D. C., November 16, 1864.

SIR: In 1862, at the organization of the board of direct tax commissioners for Florida, I became surety for Lyman D. Stickney, who had been appointed as one of the said board. At that time I supposed him a citizen of Florida, who had been driven out and dispossessed of his property by the rebellion; he so stated to me, and also made affidavit that he was worth \$15,000, and I deemed it safe and an act of kindness to a suffering man. In the autumn of 1863, I learned that his pretensions to citizenship and rebel persecution were all baseless, and that he was a mere adventurer, without character or pecuniary responsibility. I also discovered that he was engaged in schemes of contemplated fraud, and was using his official position to the injury of the people and the government.

It was also brought to my notice that he had violated his official obligations by appropriating to his own use property purchased in the name of the commission, and that he had procured the payment from the treasury of large sums of money by falsely certifying that goods had been delivered and services had been rendered to the board of tax commissioners.

On making these discoveries, November, 1863, I applied through my attorneys, Barney, Butler & Parsons, of New York, for a discharge from my obligation on his official bond, and I have repeatedly renewed such application without obtaining action from the department. I now most respectfully again ask that I may

be discharged from further liability on the official bond of Lyman D. Stickney as direct tax commissioner for Florida.

His official misconduct has been shown to the department in a report of Hon. Austin Smith, appointed by Mr. Chase to investigate the case, and if he is to be continued in office I cannot consent longer to be held responsible for his official acts.

I am, sir, with high respect, your obedient,

JOHN S. SAMMIS.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

[Official.]

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE.

Washington, December 10, 1863.

SIR: Your note of the 30th ultimo, requesting to be relieved from responsibility assumed by you in signing bonds for Messrs. L. D. Stickney and Harrison Reed, as United States tax commissioners for the district of Florida, is received.

In reply, I have to say that it is impossible to comply with your request, for there is no officer who is authorized to cancel the bond, or to surrender it to the obligor. When a bond is once executed, and the sureties approved by the Secretary of the Treasury, it remains in full force until the responsibility of the party terminates.

If an officer gives cause he may be required by the Secretary to give additional security or be dismissed from office, and such requirements may in some cases be made at the instance of sureties, without any legal delinquency on the part of the officer, when the relations between the principal and sureties, since the date of his bond, have been changed; but this is a matter of discretion and not of right, and the action of the Secretary, on appeal to him, will be determined on all the circumstances.

Very respectfully,

JOSEPH J. LEWIS,
Commissioner.

Mr. JOHN S. SAMMIS,
Care of Messrs. Barney, Butler & Parsons, 111 Broadway, N. Y.

OFFICE OF BARNEY, BUTLER & PARSONS,
Counsellors at Law, Trinity Building,
111 Broadway, New York, December 14, 1863.

DEAR SIR: Your favor of the 10th instant, to J. S. Sammis, late tax commissioner for Florida, has been placed in our hands for the purpose of presenting to you some considerations, which, under the rule of the department, as you explain it, may induce the department to furnish relief to Colonel Sammis.

When the appointments for the Florida commissioners were made, and Colonel Sammis consented to become surety for Messrs. Stickney & Reed, it was upon an arrangement and understanding between the commissioners that Colonel Sammis should be treasurer for and receive all funds which should come into their hands by virtue of their office, and his associates were both on the most friendly terms with him.

Since then those friendly relations have been disturbed, and Colonel Sammis has been assured that both of his associates were engaged in unfriendly proceedings against him, which led to his resignation.

We might add that representations have been made to Colonel Sammis, from what he deems a reliable source, which cause him to feel that he would be doing injustice to himself not to make an effort to be freed from the now unpleasant obligation.

Colonel Sammis is now absent from the State, but left with the impression, which he said he received from some one in your department, that his application for relief would, under the circumstances, be granted. We trust his application may prevail with the department.

Very respectfully, your obedient servants,

BARNEY, BUTLER & PARSONS.

Hon. J. J. LEWIS,
Commissioner, &c.

[Official.]

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, December 16, 1863.

GENTLEMEN: Your letter of the 14th instant, explaining and giving reasons why Mr. J. S. Sammis wishes to withdraw his name from the bonds of Messrs. L. D. Stickney and Harrison Reed, is received.

In regard to Mr. Reed, I have to inform you that he has resigned his position as tax commissioner for the district of Florida, his resignation to take effect on the first proximo, so that there would not be time to make any change in the sureties.

As to the case of Mr. Stickney, I can only repeat what I informed you in my letter of the 10th instant; I know of no way by which Mr. Sammis's name can be withdrawn.

Very respectfully, yours,

JOSEPH J. LEWIS,
Commissioner.

Messrs. BARNEY, BUTLER & PARSONS,
111 *Broadway, N. Y.*

NOTE.—I will communicate to Mr. Stickney your wishes in this respect, and I think he will take measures to relieve Colonel Sammis as far as possible on his account

J. J. L.

OFFICE OF BARNEY, BUTLER & PARSONS, COUNSELLORS AT LAW,
Trinity Building, 111 Broadway, N. Y., December 18, 1863.

DEAR SIR: We have the honor to acknowledge the receipt of your favor of the 16th instant, in regard to Mr. Sammis's position as surety for Messrs. Reed and Stickney, late his associate tax commissioners for Florida.

You say, "I can only repeat what I informed you in my letter of the 10th instant; I know of no way by which Mr. Sammis's name can be withdrawn.

In your letter of the 10th instant, referred to, you say, "if an officer gives cause he may be required by the Secretary to give additional security, or be dismissed from office, or such requirement may, in some cases, be made at the instance of sureties, without any legal delinquency on the part of the officer, when the relations between the principal and sureties since the date of his bond have been

changed; but this is a matter of discretion, and not of right, and the action of the Secretary, on appeal to him, will be determined on all the circumstances."

We should not have presumed to present the case of Mr. Sammis as we did but for the apparent permission contained in the letter of the 10th instant.

We feel some assurance that the case we made out for Colonel Sammis came within the exceptions to the general rule, as stated in your letter.

We are happy to find that in the present letter you do not intimate to the contrary.

In view of the painful circumstances spoken of in our former letter, allow us once more to call the attention of the department to this case, and to hope that the discretion which is sometimes accorded in such cases to sureties may be exercised favorably in the present instance.

Very respectfully,

BARNEY, BUTLER & PARSONS.

Hon. J. J. LEWIS.

OFFICE OF BARNEY, BUTLER & PARSONS, COUNSELLORS AT LAW,
Trinity Building, 111 Broadway, N. Y., January 20, 1864.

DEAR SIR: On the 18th December last we addressed to you a letter, of which the enclosed is a copy.

Having received no reply, we fear some accident has occurred, and that our letter may never have reached your hands.

As you will perceive, the matter is of considerable importance to our client, and we trust it may receive early attention.

Very respectfully,

BARNEY, BUTLER & PARSONS.

Hon. J. J. LEWIS.

OFFICE OF BARNEY, BUTLER & PARSONS, COUNSELLORS AT LAW,
Trinity Building, 111 Broadway, N. Y., November 7, 1863.

SIR: I had the honor to address a letter to the Secretary of the Treasury, on the 24th ultimo, on behalf of Colonel John Sammis, asking that no action be taken in reference to any charges against him until opportunity had been afforded him to be heard. To this I received a reply, dated 26th ultimo, informing me that full opportunity would be given to Colonel Sammis, as requested. I am now in possession of a copy of a letter addressed to the Secretary by C. H. Mitchell, dated October 21, 1863, alleging that the conduct of Colonel Sammis, while acting as commissioner of taxes in Florida, "has been most infamous and dishonest." No object is stated as the ground of this sweeping charge, and no person named as the informant of the accused. Mr. Mitchell refers as to himself to Hon. William H. Seward and to Hiram Barney, collector of the port of New York, but not by way of authenticating any charge.

I have inquired of Mr. Barney, who is my law partner, and he is not aware of anything to justify the accusation. Colonel Sammis is, and has been ever since he came north, a client of my firm, recommended to us in the highest manner as a loyal and upright man, fully competent to discharge the duties of his post.

We have commenced a suit for Colonel Sammis against a firm in this city, with which a brother of Mr. C. H. Mitchell was connected or interested, for the recovery of large damages for breach of contract. Mr. Mitchell is the attorney

for defendants. We were also retained by Colonel Sammis, in September last, before commencing the suit, to recover a large amount of Missouri and Tennessee bonds, purchased by them with funds which they held in trust for him, and which he required our professional intervention to enable him to recover. Since these occurrences, I understood that Mr. Mitchell has expressed hostility to Colonel Sammis, and threatened to procure his removal. These facts may serve to explain his letter, and account for its failure to make specific charges.

It now appears that the only ground of complaint against Colonel Sammis grows out of his action in connexion with his colleague, Mr. Reed, during the absence of Mr. Stickney, the other commissioner. Mr. Stickney writes me that this matter has been fully explained, so far as Colonel Sammis is concerned, and that he (Mr. S.) has placed on file evidence to show that Colonel Sammis was opposed to making the sale complained of, and would have postponed it if he could have controlled the proceedings.

I trust that what has been stated above, in addition to the evidence furnished the department, will relieve Colonel Sammis from any injurious effect or effects from the vague charges suggested by Mr. Mitchell, and that his good name and character may not suffer harm from this attempt to impair the confidence of the department in him. I am satisfied, from my knowledge of him, and from all I learn of him, that it would be most unjust to remove him upon any of the grounds urged against him.

I am sir, with high respect, your obedient servant,

WILLIAM ALLEN BUTLER.

Hon. J. J. LEWIS,

Commissioner of Internal Revenue, Washington.

SOLICITOR'S OFFICE, *June 14, 1864.*

SIR : I have the honor herewith to return the papers referred to me relating to the application of John S. Sammis to be released from responsibility as surety upon the bond of L. D. Stickney, and to say that I do not consider them as presenting a case in which any action at the hands of the department is required.

I have the honor to be, with high respect, &c.,

EDWARD JORDAN,

Solicitor of the Treasury.

Hon. S. P. CHASE,

Secretary of the Treasury.

TREATY WITH THE KING OF THE BELGIANS.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING

*A copy of two treaties between the United States and the King of the Belgians
in relation to the Scheldt dues, &c.*

JANUARY 9, 1865.—Referred to the Committee of Ways and Means and ordered to be printed.

To the Senate and House of Representatives :

I transmit to Congress a copy of two treaties between the United States and Belgium, for the extinguishment of the Scheldt dues, &c., concluded on the 20th of May, 1863, and 20th of July, 1863, respectively, the ratifications of which were exchanged at Brussels on the 24th of June last, and I recommend an appropriation to carry into effect the provisions thereof relative to the payment of the proportion of the United States towards the capitalization of the said dues.

ABRAHAM LINCOLN.

WASHINGTON, January 7, 1865.

CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND HIS MAJESTY THE KING OF THE BELGIANS, DATED AT BRUSSELS, MAY 20, 1863; RATIFIED MARCH 6, 1864; EXCHANGED JUNE 24, 1864; PROCLAIMED BY THE PRESIDENT NOVEMBER 18, 1864.

By the President of the United States of America.

A PROCLAMATION.

Whereas a convention between the United States of America and his Majesty the King of the Belgians, to complete by new stipulations the treaty of commerce and navigation between the United States and Belgium, of the 17th of July, 1858, was concluded and signed by their respective plenipotentiaries, at Brussels, on the 20th day of May, eighteen hundred and sixty-three, which convention, being in the English and French languages, is word for word as follows :

The President of the United States of America, on the one side, his Majesty the King of the Belgians, on the other side, having deemed it advantageous to complete, by new stipulations, the treaty of commerce and navigation entered into by the United States and Belgium on the 17th day of July, eighteen hundred and fifty-eight, have resolved to make a convention in addition to that arrangement, and have appointed for their plenipotentiaries, namely :

The President of the United States, Henry Shelton Sanford, a citizen of the United States, their minister resident near his Majesty the King of the Belgians ; his Majesty the King of the Belgians, the Sieur Charles Rogier, grand officer of the Order of Leopold, decorated with the iron cross, grand cross of the order of the Ernestine Branch of Saxony, of the Polar Star of St. Maurice and St. Lazarus, of Our Lady of the Conception of Villa-Vicosa, of the Legion of Honor, of the White Eagle, &c., a member of the Chamber of Representatives, his minister of foreign affairs ; who, after having communicated to each other their full powers, found to be in good and proper form, have agreed upon the following articles :

ARTICLE I.

From and after the day when the capitalization of the duties levied upon navigation in the Scheldt shall have been secured by a general arrangement—

1st. The tonnage dues levied in Belgian ports shall cease ;

2d. Fees for pilotage in Belgian ports and in the Scheldt, in so far as it depends on Belgium, shall be reduced twenty per centum for sailing vessels, twenty-five per centum for vessels in tow, thirty per centum for steam vessels ;

3d. Port dues and other charges levied by the city of Antwerp shall be throughout reduced.

ARTICLE II.

In derogation to the ninth article of the treaty of the seventeenth of July,

Le Président des Etats-Unis d'Amérique, d'une part, et sa Majesté le Roi des Belges, d'autre part, ayant jugé utile de compléter par de nouvelles stipulations le traité de commerce et de navigation signé entre les Etats-Unis et la Belgique le dix-sept Juillet mil huit cent cinquante huit, ont résolu de conclure une convention additionnelle à cet arrangement et ont nommé pour leurs plénipotentiaires, savoir :

Le Président des Etats-Unis, Henri Shelton Sanford, citoyen des Etats-Unis, son Ministre Résident près sa Majesté le Roi des Belges ; sa Majesté le Roi des Belges, le Sieur Charles Rogier, Grand Officier de l'Ordre de Léopold, décoré de la Croix de Fer, Grand Cordon des Ordres de la Branche Ernestine de Saxe, de l'Etoile Polaire, des SS. Maurice et Lazare, de Notre Dame de la Conception de Villa-Vicosa, de la Légion d'Honneur et de l'Aigle Blanc, &c., Membre de la Chambre des Représentants, son Ministre des Affaires Etrangères, lesquels, après s'être communiqué leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des articles suivants :

ARTICLE I^{er}.

A partir du jour où la capitalisation du péage de l'Escaut sera assurée par un arrangement général :

1°. Le droit de tonnage prélevé dans les ports belges cessera d'être perçu ;

2°. Les droits de pilotage dans les ports belges et dans l'Escaut, en tant qu'il dépendra de la Belgique, seront réduits ; de 20 p. c. pour les navires à voiles, de 25 p. c. pour les navires remorqués de 30 p. c. pour les navires à vapeur ;

3°. Le régime des taxes locales imposées par la ville d'Anvers sera dégrêvé dans son ensemble.

ARTICLE II.

Par dérogation à l'art : 9 du traité du dix-sept Juillet mil huit cent cin-

eighteen hundred and fifty-eight, the flag of the United States shall be assimilated to that of Belgium for the transportation of salt.

ARTICLE III.

The tariff of import duties resulting from the treaty of the first of May, eighteen hundred and sixty-one, between Belgium and France, is extended to goods imported from the United States, on the same conditions with which it was extended to Great Britain by the treaty of the twenty-third of July, eighteen hundred and sixty-two.

The reduction made by the treaties entered into by Belgium with Switzerland on the eleventh of December, eighteen hundred and sixty-two, with Italy on the ninth of April, eighteen hundred and sixty-three, with the Netherlands on the twelfth of May, eighteen hundred and sixty-three, also with France on the twelfth of May, eighteen hundred and sixty-three, shall be equally applied to goods imported from the United States.

It is agreed that Belgium shall also extend to the United States the reductions of import duties which may result from her subsequent treaties with other powers.

ARTICLE IV.

The United States, in view of the proposition made by Belgium to regulate, by a common accord, the capitalization of the Scheldt dues, consents to contribute to this capitalization under the following conditions:

A. The capital sum shall not exceed thirty-six millions of francs.

B. Belgium shall assume for its part one-third of that amount.

C. The remainder shall be apportioned among the other states, pro rata to their navigation in the Scheldt.

D. The proportion of the United States, to be determined in accordance with this rule, shall not exceed the sum of two millions seven hundred and seventy-nine thousand two hundred francs.

E. The payment of the said proportion shall be made in ten annual instalments of equal amount, which shall in-

quante huit, le pavillon des Etats-Unis sera assimilé au pavillon belge pour le transport du sel.

ARTICLE III.

Le tarif résultant du traité du premier Mai mil huit cent soixante et un entre la Belgique et la France est étendu aux marchandises importées des Etats-Unis dans les mêmes conditions qu'il l'a été à l'Angleterre par le traité du 23 Juillet mil huit cent soixante deux.

Seront également appliqués aux dites marchandises les dégrèvements opérés par les traités conclus par la Belgique avec la Suisse le onze Décembre mil huit cent soixante deux, avec l'Italie le neuf Avril mil huit cent soixante trois, avec les Pays Bas le douze Mai mil huit cent soixante trois et avec la France également le douze Mai mil huit cent soixante trois.

Il est convenu que la Belgique étendra aussi aux Etats-Unis les réductions de tarif qui pourraient résulter de ses traités subséquents avec d'autres puissances.

ARTICLE IV.

Prenant en considération les propositions faites par la Belgique pour régler, d'un commun accord, la capitalisation du péage de l'Escant, les Etats-Unis consentent à contribuer à cette capitalisation sous les conditions suivantes:

A. Le capital n'excédera pas une somme de trente-six millions de francs.

B. La Belgique prendra à sa charge le tiers de ce capital.

C. Le reste sera reparti entre les autres états, dans la proportion de leur navigation dans l'Escant.

D. La quote-part des Etats-Unis, devant être fixée d'après cette règle, ne pourra s'élever au-dessus d'une somme de deux millions sept cent septante neuf mille deux cents francs.

E. Le paiement de la dite quote-part sera effectué en dix annuités, d'égale valeur, qui comprendront le capital et

clude the capital and the interest on the portion remaining unpaid at the rate of four per centum.

The first instalment shall be payable at Brussels on the first day of April, eighteen hundred and sixty-four, or immediately after the Congress of the United States shall have made the requisite appropriation. In either event, the interest shall commence to run on the date of the first of April, eighteen hundred and sixty-four, above mentioned.

The government of the United States reserves the right of anticipating the payment of the proportion of the United States.

The above-mentioned conditions for the capitalization of the Scheldt dues shall be inserted in a general treaty, to be adopted by a conference of the maritime states interested, and in which the United States shall be represented.

ARTICLE V.

The articles I and IV of the present additional convention shall be perpetual; and the remaining articles shall, together with the treaty of commerce and navigation made between the high contracting parties on the seventeenth of July, eighteen hundred and fifty-eight, have the same force and duration as the treaties mentioned in article III.

The ratifications thereof shall be exchanged with the least possible delay.

In faith whereof, the respective plenipotentiaries have signed the present convention, and have affixed thereto their seals.

Made in duplicate, and signed at Brussels the twentieth day of May, eighteen hundred and sixty-three.

H. S. SANFORD. [L. s.]

Declaration annexed to the additional convention signed this day between the United States and Belgium.

The plenipotentiary of the United States having required that the attributions of the consuls of the United States in Belgium should become the object of further stipulations, and it

les intérêts à quatre pour cent des parties du capital non-échues.

La première annuité sera payable à Bruxelles le 1^{er} Avril 1864 ou aussitôt après que le Congrès des Etats-Unis aura voté les fonds nécessaires. Dans tout cas, l'intérêt prendrait cours à partir de la date susdite du premier Avril mil huit cent soixante quatre.

Le gouvernement des Etats-Unis se réserve d'opérer l'extinction anticipée de sa quote-part.

Les conditions ci-dessus énoncées pour la capitalisation du péage de l'Escaut seront insérées dans un traité général qui sera arrêté par une conférence des Etats maritimes intéressés, conférence dans lequel les Etats-Unis seront représentés.

ARTICLE V.

La présente convention additionnelle sera perpétuelle en ce qui regarde les articles I et IV et, pour le surplus, elle aura, ainsi que le traité du dix-sept Juillet mil huit cent cinquante huit, la même force et la même durée que les traités mentionnés à l'article III.

Les ratifications en seront échangées dans le plus court délai possible.

En foi de quoi, les plenipotentiaires respectifs l'ont signée et y ont apposé leurs cachets.

Fait en double original et signé à Bruxelles, le vingtième jour du mois de Mai mil huit cent soixante trois.

CH. ROGIER. [L. s.]

Déclaration annexée à la convention additionnelle signée en date de ce jour entre les Etats-Unis et la Belgique.

Le plenipotentiare des Etats-Unis ayant demandé que les attributions des consuls Américains en Belgique fissent l'objet de quelques stipulations nouvelles et l'étude des dites stipulations

having been impracticable to complete in season the examinations of the said stipulations, it is agreed that the Belgian government will continue that examination with the sincere intent to come to an agreement as early as may be possible.

Done at Brussels, in duplicate, the twentieth of May, eighteen hundred and sixty-three.

H. S. SANFORD.

n'ayant pu se terminer en temps utile, il est convenu que le gouvernement Belge en poursuivra l'examen avec la sincère intention d'arriver à un accord le plus tôt possible.

Fait à Bruxelles, en double original, le vingtième jour du mois de Mai mil huit cent soixante trois.

CH. ROGIER.

And whereas the said convention has been duly ratified on both parts, and the respective ratifications of the same were exchanged at Brussels on the twenty-fourth of June last:

Now, therefore, be it known, that I, Abraham Lincoln, President of the United States of America, have caused the said convention to be made public, to the end that the same and every clause and article thereof may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington, this eighteenth day of November, in the [L. s.] year of our Lord one thousand eight hundred and sixty-four, and of the Independence of the United States of America the eighty-ninth.

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

TREATY BETWEEN THE UNITED STATES OF AMERICA AND HIS MAJESTY THE KING OF THE BELGIANS—EXTINGUISHMENT OF THE SCHELDT DUES—DATED AT BRUSSELS, JULY 20, 1863; RATIFIED MARCH 5, 1864; EXCHANGED JUNE 24, 1864.—PROCLAIMED BY THE PRESIDENT NOVEMBER 18, 1864.

By the President of the United States of America.

A PROCLAMATION.

Whereas a treaty between the United States of America and his Majesty the King of the Belgians, for the extinguishment of the Scheldt dues, was concluded and signed by the respective plenipotentiaries at Brussels on the twentieth day of July, eighteen hundred and sixty-three, which treaty, being in the English and French languages, is word for word as follows:

The United States of America and his Majesty the King of the Belgians, equally desirous of liberating forever the navigation of the Scheldt from the dues which encumber it, to assure the reformation of the maritime taxes levied in Belgium, and to facilitate thereby the development of trade and navigation, have resolved to conclude a treaty to complete the convention signed on the 20th of May, 1863, between the United States and Belgium, and have appoint-

Les Etats-Unis d'Amérique et sa Majesté le Roi des Belges, également animés du désir de libérer à jamais la navigation de l'Escaut du péage qui la grève, d'assurer la réforme des taxes maritimes perçues en Belgique et de faciliter par là le développement du commerce et de la navigation, ont résolu de conclure un traité complétant la convention signée le vingt Mai mil huit cent soixante trois entre les Etats-Unis et la Belgique et ont nommé pour

ed as their plenipotentiaries, namely : The President of the United States of America, Henry Shelton Sanford, a citizen of the United States, their minister resident to his Majesty the King of the Belgians ; and his Majesty the King of the Belgians, Mr. Charles Rogier, grand officer of the Order of Leopold, decorated with the iron cross, &c., &c., &c., his minister of foreign affairs ; who, after having exchanged their full powers, found to be in good and due form, have agreed upon the following articles :

ARTICLE I.

The high contracting parties take note of and record :

1st. The treaty concluded on the twelfth of May, eighteen hundred and sixty-three, between Belgium and the Netherlands, which will remain annexed to the present treaty, and by which his Majesty the King of the Netherlands renounces forever the dues established upon navigation in the Scheldt, and its mouths, by the third paragraph of the 9th article of the treaty of the nineteenth of April, eighteen hundred and thirty-nine, and his Majesty the King of the Belgians engages to pay the capital sum of the redemption of those dues, which amount to 17,141,640 florins.

2d. The declaration made in the name of his Majesty the King of the Netherlands on the fifteenth of July, eighteen hundred and sixty-three, to the plenipotentiaries of the high contracting parties, that the extinguishment of the Scheldt dues consented to by his said Majesty applies to all flags, that these dues can never be re-established under any form whatsoever, and that this suppression shall not affect in any manner the other provisions of the treaty of the nineteenth of April, eighteen hundred and thirty-nine, which declaration shall be considered inserted in the present treaty, to which it shall remain also annexed.

ARTICLE II.

His Majesty the King of the Belgians makes, for what concerns him, the same

leurs plenipotentiaries, savoir : Le Président des Etats-Unis d'Amérique, Henri Shelton Sanford, citoyen des Etats-Unis, leur Ministre Résident près sa Majesté le Roi des Belges, et sa Majesté le Roi des Belges, le Sieur Charles Rogier, grand officer de l'Ordre de Léopold, décoré de la Croix de Fer, &c., &c., &c., son ministre des affaires étrangères ; lesquels, après avoir échangé leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des articles suivants :

ARTICLE I.

Les hautes parties contractantes prennent acte :

1^o du traité conclu le douze Mai mil huit cent soixante trois entre la Belgique et les Pays Bas qui restera annexé au présent traité et par lequel sa Majesté le Roi des Pays Bas renonce à jamais au péage établi sur la navigation de l'Escaut et de ses embouchures par le § 3 de l'art. 9 du traité du 19 Avril, 1839, et sa Majesté le Roi des Belges s'engage à payer le capital de rachat de ce péage fixé à 17,141,640 florins.

2^o de la déclaration faite au nom de sa Majesté le Roi des Pays Bas, le quinze Juillet mil huit cent soixante trois, aux plenipotentiaries des hautes parties contractantes et portant que la suppression du péage de l'Escaut, consentie par sa dite Majesté, s'applique à tous les pavillons, que ce péage ne pourra être rétabli sous une forme quelconque, et que cette suppression ne portera aucune atteinte aux autres dispositions du traité du dixneuf Avril mil huit cent trente neuf, déclaration qui sera considérée comme insérée au présent traité, auquel elle restera également annexée.

ARTICLE II.

Sa Majesté le Roi des Belges fait, pour ce qui la concerne, la même dé-

declaration as that which is mentioned in the second paragraph of the preceding article.

ARTICLE III.

It is well understood that the tonnage dues suppressed in Belgium, in conformity with the convention of the twentieth of May, eighteen hundred and sixty-three, cannot be re-established, and that the pilotage dues and local taxes reduced under the same convention cannot be again increased.

The tariff of pilotage dues and of local taxes at Antwerp shall be the same for the United States as those which are set down in the protocols of the conference at Brussels.

ARTICLE IV.

In regard to the proportion of the United States in the capital sum of the extinguishment of the Scheldt dues, and the manner, place, and time of the payment thereof, reference is made by the high contracting parties to the convention of the twentieth of May, eighteen hundred and sixty-three.

ARTICLE V.

The execution of the reciprocal engagements contained in the present treaty is made subordinate, in so far as is necessary to the formalities and rules established by the constitutional laws of the high contracting parties.

ARTICLE VI.

It is well understood that the provisions of Article III will only be obligatory with respect to the state which has taken part in, or those which shall adhere to, the treaty of this day, the King of the Belgians reserving to himself expressly the right to establish the manner of treatment as to fiscal and customs regulations of vessels belonging to states which shall not be parties to this treaty.

ARTICLE VII.

The present treaty shall be ratified, and the ratifications thereof shall be exchanged at Brussels, with the least possible delay.

claration que celle qui est mentionnée au paragraphe 2 de l'article précédent.

ARTICLE III.

Il est bien entendu que le droit de tonnage supprimé en Belgique conformément à la convention du vingt Mai mil huit cent soixante trois ne pourra être rétabli, et que les droits de pilotage et les taxes locales réduits d'après la même convention ne pourront être relevés.

Le tarif des droits de pilotage et celui des taxes locales à Anvers seront les mêmes pour les Etats-Unis que ceux qui sont inscrits dans les protocoles de la conférence de Bruxelles.

ARTICLE IV.

En ce qui concerne la quote-parte des Etats-Unis dans le capital de rachat du péage de l'Escaut, ainsi que le mode, le lieu et l'époque du paiement de cette quote-parte, les hautes parties contractantes se réfèrent à la convention du vingt Mai mil huit cent soixante trois.

ARTICLE V.

L'exécution des engagements réciproques contenus dans le présent traité est subordonnée, en tant que de besoin, à l'accomplissement des formalités et règles établies par les lois constitutionnelles des hautes parties contractantes.

ARTICLE VI.

Il est bien entendu que les dispositions de l'art. III ne seront obligatoires qu'à l'égard de l'état qui a pris part ou de ceux qui adhéreront au traité de ce jour, sa Majesté le Roi des Belges se réservant expressément le droit de régler le traitement fiscal et douanier des navires appartenant aux états qui resteront en dehors de ce traité.

ARTICLE VII.

Le présent traité sera ratifié et les ratifications en seront échangées à Bruxelles, dans le plus court délai possible.

In faith whereof, the respective plenipotentiaries have signed the same in duplicate, and affixed thereto their seals.

Done at Brussels, the twentieth day of July, eighteen hundred and sixty-three.

H. S. SANFORD. [L. s.]

En foi de quoi les plénipotentiaires respectifs l'ont signé en double original et y ont apposé leurs cachets.

Fait à Bruxelles, le vingtième jour du mois de Juillet mil huit cent soixante trois.

CH. ROGIER. [L. s.]

[Translation.]

Treaty of May 12, 1863, between Belgium and the Netherlands, annexed to the treaty of July 20, 1863.

Traité du 12 Mai, 1863, entre la Belgique et les Pays Bas, annexé au traité du vingt Juillet, 1863.

His Majesty the King of the Belgians and his Majesty the King of the Netherlands, having come to an agreement upon the conditions of the redemption, by capitalization, of the dues established upon the navigation of the Scheldt, and of its mouths, by paragraph 3 of the 9th article of the treaty of the 19th April, 1839, have resolved to conclude a special treaty on this subject, and have appointed for their plenipotentiaries, namely :

His Majesty the King of the Belgians, M. Aldephonse Alexander Felix, Baron du Jardin, commander of the Order of Leopold, decorated with the iron cross, commander of the Lion of the Netherlands, chevalier grand cross of the Oaken Crown, grand cross and commander of several other orders, his envoy extraordinary and minister plenipotentiary near to his Majesty the King of the Netherlands :

His Majesty the King of the Netherlands, Messrs. Paul Vander Maesen de Sombreff, chevalier grand cross of the Order of the Nichan Ifthar of Tunis, his minister of foreign affairs, M. Iran Rudolph Thorbecke, chevalier grand cross of the Order of the Lion of the Netherlands, grand cross of the Order of Leopold of Belgium, and of many other orders, his minister of interior, and M. Gerard Henri Betz, his minister of finance ;

Who, after having exchanged their full powers, found in good and due form, have concluded upon the following articles :

Sa Majesté le Roi des Belges et sa Majesté le Roi des Pays Bas, Grand Duc de Luxembourg, s'étant mis d'accord sur les conditions du rachat, par voie de capitalisation, du péage établi sur la navigation de l'Escaut et de ses embouchures par le § 3 de l'art. 9 du traité du Avril, 1839, ont résolu de conclure un traité spécial à ce sujet et ont nommé pour leurs plénipotentiaires :

Sa Majesté le Roi des Belges, le Sieur Aldephonse Alexander Felix Baron du Jardin, commandeur de l'Ordre de Léopold, décoré de la Croix de Fer, commandeur du Lion Néerlandais, chevalier grand croix de la Couronne de Chêne, grand croix et commandeur de plusieurs autres ordres, son envoyé extraordinaire et ministre plenipotentiaire près sa Majesté le Roi des Pays Bas :

Sa Majesté le Roi des Pays Bas, Messire Paul Vander Maesen de Sombreff, chevalier grand croix de l'Ordre du Nichan Ifthar de Tunis, son ministre des affaires étrangères ; le Sieur Jean Rudolphe Thorbecke, chevalier grand croix de l'Ordre du Lion Néerlandais, grand croix de l'Ordre de Léopold de Belgique et de plusieurs autres ordres, son ministre de l'intérieur ; et le Sieur Gérard Henri Betz, son ministre des finances ;

Lesquels, après avoir échangé leurs pleins pouvoirs, trouvés en bonne et due forme, ont arrêté les articles suivants :

ARTICLE I.

His Majesty the King of the Netherlands renounces forever, for the sum of 17,140,640 florins of Holland, the dues levied upon the navigation of the Scheldt, and of its mouths, by virtue of paragraph 3 of article 9 of the treaty of 19th April, 1839.

ARTICLE II.

This sum shall be paid to the government of the Netherlands by the Belgian government, at Antwerp, or at Amsterdam, at the choice of the latter, the franc calculated at $47\frac{1}{4}$ cents of the Netherlands, as follows :

One-third immediately after the exchange of ratifications, and the two other thirds in three equal instalments, payable on the first May, 1864, 1st May, 1865, and 1st May, 1866. The Belgian government may anticipate the above-named payments.

ARTICLE III.

From and after the payment of the first instalment of one-third, the dues shall cease to be levied by the government of the Netherlands.

The sums not immediately paid shall bear interest at the rate of 4 per cent. per annum in favor of the treasury of the Netherlands.

ARTICLE IV.

It is understood that the capitalization of the dues shall not in any way affect the engagements by which the two states are bound in what concerns the Scheldt by treaties in force.

ARTICLE V.

The pilotage dues now levied on the Scheldt are reduced—

- 20 per cent. for sailing vessels.
- 25 per cent. for towed vessels, and
- 30 per cent. for steam vessels.

It is, moreover, agreed that the pilotage dues on the Scheldt can never be higher than the pilotage dues levied at the mouths of the Meuse.

ARTICLE I.

Sa Majesté le Roi des Pays Bas renonce à jamais, moyennant une somme de dix-sept millions cent quarante et un mille six cent quarante florins des Pays Bas, au droit perçu sur la navigation de l'Escaut et de ses embouchures en vertu du § 3 de l'art. 9 du traité du 19 Avril, 1839.

ARTICLE II.

Cette somme sera payée au gouvernement Néerlandais par le gouvernement Belge à Anvers ou à Amsterdam, au choix de ce dernier, le franc calculé à $47\frac{1}{4}$ cents des Pays Bas, savoir :

Un tiers sitôt après l'échange des ratifications, et les deux autres tiers en trois termes égaux échéant le 1^{er} Mai, 1864, le 1^{er} Mai, 1865, et le 1^{er} Mai, 1866. Il sera loisible au gouvernement Belge d'anticiper les susdites échéances.

ARTICLE III.

A dater du paiement du premier tiers, le péage cessera d'être perçu par le gouvernement des Pays Bas.

Les sommes non immédiatement soldées porteront intérêt à 4 p. c. l'an, au profit du trésor Néerlandais.

ARTICLE IV.

Il est entendu que la capitalisation du péage ne portera aucune atteinte aux engagements qui résultent, pour les deux états des traités en vigueur en ce qui concerne l'Escaut.

ARTICLE V.

Les droits de pilotage actuellement perçus sur l'Escaut sont réduits de 20 p. c. pour les navires à voiles ; de 25 p. c. pour les navires remorqués ; et de 30 p. c. pour les navires à vapeur.

Il reste d'ailleurs convenu que les droits de pilotage sur l'Escaut ne pourront jamais être plus élevés que les droits de pilotage perçus aux embouchures de la Meuse.

ARTICLE VI.

The present treaty shall be ratified, and the ratifications shall be exchanged at the Hague, within four months, or earlier if possible.

In faith whereof, the plenipotentiaries above named have signed the same and affixed their seals.

Done at the Hague the 12th May, 1863.

BARON DU JARDIN.	[L. S.]
P. VANDER MAESEN DE	
SOMBREFF.	[L. S.]
THORBECKE.	[L. S.]
BETZ.	[L. S.]

ARTICLE VI.

Le présent traité sera ratifié et les ratifications en seront échangées à La Haye dans le délai de quatre mois ou plus tôt si faire se peut.

En foi de quoi les plenipotentiaries susdits l'ont signé et y ont apposé leur cachet.

Fait à La Haye le 12 Mai, 1863.

BARON DU JARDIN.	[L. S.]
P. VANDER MAESEN DE	
SOMBREFF.	[L. S.]
THORBECKE.	[L. S.]
BETZ.	[L. S.]

[Translation.]

Protocol of July 15, 1863, annexed to the treaty of July 20, 1863.

The plenipotentiaries undersigned, having come together in conference to determine the general treaty relative to the redemption of the Scheldt dues, and having judged it useful, before drawing up this arrangement in due form, to be enlightened with respect to the treaty concluded on the 12th of May, 1863, between Belgium and Holland, have resolved, to this end, to invite the minister of the Netherlands to take a place in the conference.

The plenipotentiary of the Netherlands presented himself in response to this invitation, and made the following declaration:

"The undersigned, envoy extraordinary and minister plenipotentiary of his Majesty the King of the Netherlands, declares, in virtue of the special powers which have been delivered to him, that the extinguishment of the Scheldt dues, consented to by his august sovereign in the treaty of the 12th May, applies to all flags; that these dues can never be re-established in any form whatsoever; and that this extinguishment shall not affect in any way the other provisions of the treaty of the 19th July, 1839.

"BARON GERIQUE D'HERWYNEN.
"BRUSSELS, July 15, 1863."

Protocole du 15 Juillet, 1863, annexé au traité du 20 Juillet, 1863.

Les plenipotentiaries soussignés s'étant réunis en conférence pour arrêter le traité général relatif au rachat du péage de l'Escaut, et ayant jugé utile, avant de formuler cet arrangement, de s'éclairer sur la portée du traité conclu le 12 Mai, 1863, entre la Belgique et les Pays Bas ont résolu d'inviter le ministre des Pays Bas à prendre place à cet effet dans la conférence.

Le plenipotentiary des Pays Bas a bien voulu se rendre à cette invitation et a fait la déclaration suivante:

Le soussigné, envoyé extraordinaire et ministre plenipotentiary de sa Majesté le Roi des Pays Bas, déclare, en vertu des pouvoirs spéciaux qui lui ont été délivrés, que la suppression du péage de l'Escaut, consentie par son august souverain, dans le traité du 12 Mai, s'applique à tous les pavillons, que ce péage ne pourra être rétabli sous une forme quelconque et que cette suppression ne portera aucune atteinte aux autres dispositions du traité du 19 Avril, 1839.

BARON GERIQUE D'HERWYNEN
BRUXELLES, le 15 Juillet, 1863.

Note has been taken and record made of this declaration, which shall be inserted in or annexed to the general treaty.

Done at Brussels, the 15th July, 1863.

Baron Gericke D'Herwynen.	[L. S.]
Baron de Hugel.	[L. S.]
T. C. Do Amaral.	[L. S.]
M. Carvallo.	[L. S.]
P. Bille Brahe.	[L. S.]
D. Coello de Portugal.	[L. S.]
H. S. Sanford.	[L. S.]
Malaret.	[L. S.]
Howard de Walden et Seaford.	[L. S.]
Von Hodenberg.	[L. S.]
Cte. de Montalto.	[L. S.]
Man. Yrigoyen.	[L. S.]
V'te de Seisal.	[L. S.]
Savigny.	[L. S.]
Orloff.	[L. S.]
Adalbert Mansbach.	[L. S.]
C. Musurus.	[L. S.]
Geffeken.	[L. S.]
Ch. Rogier.	[L. S.]
Bn. Lambermont.	[L. S.]

Il a été pris acte de cette déclaration, qui sera insérée ou annexée au traité général.

Fait à Bruxelles, le 15 Juillet, 1863.

Baron Gericke D'Herwynen.	[L. S.]
Baron de Hugel.	[L. S.]
J. T. Do Amaral.	[L. S.]
M. Carvallo.	[L. S.]
P. Bille Brahe.	[L. S.]
D. Coello de Portugal.	[L. S.]
H. S. Sanford.	[L. S.]
Malaret.	[L. S.]
Howard de Walden et Seaford.	[L. S.]
Von Hodenberg.	[L. S.]
Cte. de Montalto.	[L. S.]
Man. Yrigoyen.	[L. S.]
V'te de Seisal.	[L. S.]
Savigny.	[L. S.]
Orloff.	[L. S.]
Adalbert Mansbach.	[L. S.]
C. Musurus.	[L. S.]
Geffeken.	[L. S.]
Ch. Rogier.	[L. S.]
Bn. Lambermont.	[L. S.]

And whereas the said treaty has been duly ratified on both parts, and the respective ratifications of the same were exchanged at Brussels on the twenty-fourth of June last:

Now, therefore, be it known that I, Abraham Lincoln, President of the United States of America, have caused the said treaty to be made public, to the end that the same and every clause and article thereof may be fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, this eighteenth day of November, in [L. S.] the year of our Lord one thousand eight hundred and sixty-four, and of the Independence of the United States of America the eighty-ninth.

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

EXCHANGE OF PRISONERS OF WAR.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING,

In answer to a resolution of the House of December 7, the report of Colonel Key relative to the exchange of prisoners of war.

JANUARY 9, 1865.—Laid on the table and ordered to be printed.

EXECUTIVE MANSION,

Washington, January 9, 1865.

SIR: I transmit herewith the letter of the Secretary of War, with accompanying report of the Adjutant General, in reply to the resolution of the House of Representatives, dated December 7, 1864, requesting me "to communicate to the House the report made by Colonel Thomas M. Key of an interview between himself and General Howell Cobb on the 14th day of June, 1862, on the banks of the Chickahominy, on the subject of the exchange of prisoners of war."

I am, sir, very respectfully, your obedient servant,

ABRAHAM LINCOLN.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

WAR DEPARTMENT,

Washington City, January 5, 1865.

MR. PRESIDENT: I transmit herewith the report of the Adjutant General giving an extract from a report made by Colonel Thomas M. Key of an interview between himself and General Howell Cobb, on the banks of the Chickahominy, June 14, 1862, called for by resolution of the House of Representatives dated December 7, 1864, which was referred to me by the President.

The extract contains all that relates to the subject of exchange. As the discourse with Howell Cobb on the subject of the existing contest was improper, it is believed that its publication would also be improper.

I am, sir, very respectfully, your obedient servant,

EDWIN M. STANTON,

Secretary of War.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, January 5, 1865.

SIR: In compliance with your instructions in regard to "the report made by Colonel Thomas M. Key of an interview between himself and General Howell Cobb on the 14th day of June, 1862, on the bank of the Chickahominy, on the subject of the exchange of prisoners of war," called for by resolution of the House of Representatives, dated December 7, 1864, I have the honor to submit the annexed extract from the said report.

The residue of the paper consists of a report of what Mr. Key terms the drift of a discourse between himself and Howell Cobb upon "the subject of the existing contest," which, when the report was made, was disapproved by the department in a letter, a copy of which is hereto attached.

I am, sir, very respectfully, your most obedient servant,

E. D. TOWNSEND,
Assistant Adjutant General.

Hon. EDWIN M. STANTON,
Secretary of War.

HEADQUARTERS ARMY OF THE POTOMAC,
Camp Lincoln, before Richmond, Va., June 15, 1862.

SIR: I am instructed by Major General McClellan to report to you the substance of an interview held on yesterday by me with the Hon. Howell Cobb, now acting as a brigadier general in the rebel army at Richmond. I was ordered to proceed with a flag of truce to the bridge crossing the Chickahominy upon the Mechanicsville road, where I would be met by General Cobb at eleven o'clock a. m., for the purpose of a conference in regard to an exchange of prisoners; my instructions being to learn the views of the rebel government and report them to General McClellan, making arrangements for a second meeting. I also received permission to converse with General Cobb upon the general subject of the existing contest, informing him, however, that all such conversation was purely personal, and not in any respect of an official or representative character. I went to the place appointed, and there was met upon the bridge by General Cobb.

We availed ourselves, as suggested by General McClellan, of the shelter of a little hut, made by our pickets, a few feet from the bridge, and talked together for several hours; the conversation being carried on chiefly by him.

In regard to the exchange of prisoners, he exhibited written authority from General R. E. Lee, the commander of the whole army of the Confederate States, giving him full power to make any convention on the subject, as to any or all prisoners of war, wherever captured.

He expressed a readiness to make an agreement embracing all prisoners now held by either side, or one including only those taken by the respective armies now confronting each other before Richmond; and to make such agreement applicable either to existing prisoners, or also to those hereafter captured. He stated that he would sign any cartel which was based upon principles of entire equality, and he proposed that exchanges should take place according to the date of capture; first, however, exhausting the list of officers. The scale of equivalents to be any one which we might present and which would operate equally; for instance, the one exhibited to him by General Wool, at a conference between them, and which was taken from a cartel between the United States and Great Britain in 1812. The exchanged prisoners to be conveyed by the captors (at the captors' expense) to some point of delivery convenient to the

other party. The rule of exchange to operate uniformly, without any right of reservation or exception in any particular case. He professed ignorance of any complaint against his "government" in any matter of exchanging prisoners, and pledged himself for the removal of any cause of complaint upon representation being made. He suggested the propriety of releasing upon parole any surplus of prisoners remaining after exchanges had exhausted either party.

* * * * *

I am, very respectfully, your obedient servant,

THOMAS M. KEY,
Colonel and Aide-de-Camp.

Hon. EDWIN M. STANTON,
Secretary of War.

ADJUTANT GENERAL'S OFFICE,
January 4, 1865.

I certify that the above is a true extract.

E. D. TOWNSEND,
Assistant Adjutant General.

WAR DEPARTMENT,
Washington City, June 21, 1862.

GENERAL: Your letter, with the accompanying letter of Colonel Key, respecting his conference with Howell Cobb, acting as brigadier general in the rebel army, has been received, and laid before the President, according to your request.

The President's instructions respecting any further effort at exchange will be speedily communicated to you. I will only remark now that it is not deemed proper for officers bearing flags of truce in respect to the exchange of prisoners to hold any conference with the rebel officers upon the general subject of the existing contest, or upon any other subject than what relates to the exchange of prisoners.

Yours, truly,

EDWIN M. STANTON,
Secretary of War.

Major General McCLELLAN.

ADJUTANT GENERAL'S OFFICE,
January 4, 1865.

I certify that the above is a true copy.

E. D. TOWNSEND,
Assistant Adjutant General.

DISBURSEMENT OF THE CONTINGENT FUND OF THE
TREASURY DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

*Statement of the disbursement of the contingent fund in that department for
the year ending June 30, 1864.*

JANUARY 9, 1865.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT,

January 7, 1864.

SIR: I have the honor to transmit herewith, as required by the twentieth section of the act of August 26, 1842, the statements of the various offices of this department, showing the manner of the disbursements of the contingent fund of each, for the fiscal year ending June 30, 1864.

I am, very respectfully,

W. P. FESSENDEN,

Secretary of the Treasury.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

A general statement of the condition of the fund appropriated for the contingencies for the office of the Secretary of the Treasury.

Balance due the disbursing agent on the 30th of June, 1863	\$2,800 83	
Expenditures from 1st July, 1863, to 30th of June, 1864	22,089 97	
		\$24,890 80
Amount appropriated for the fiscal year ending June 30, 1864, per act of Congress February 25, 1863		20,000 00
Balance due disbursing agent on the 30th of June, 1864		4,890 80

Analytical statement of the contingent expenses of the office of the Secretary of the Treasury for the year ending June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
Henry Kalser	Repairs and file-boards		\$32 75
R. Fleming	Livery, two horses, two months		100 00
Webb & Beveridge	Tumblers		1 75
Gales & Seaton	Advertising for proposals for stationery		43 75
Frank Taylor	Blank books	\$1,300 00	
Do	Books and stationery	708 65	
Do	do	2,077 27	
			4,085 92
W. J. Murtagh & Co.	Advertising		80 25
Joseph J. May	Muslin		6 25
John McDermott & Bros ..	Repairing carriage		76 62
F. A. Lutz	Harness, &c.		51 63
John Agley	Hack-hire		1 50
W. H. P. Denny & Son	Subscription to "Dayton Gazette"		4 00
Benjamin Carr	Hack-hire	50	
Do	do	50	
			1 00
Andrew Sessford	Services of son in bindery	25 00	
Do	Services in bindery	85 00	
Do	do	85 00	
Do	do	85 00	
			280 00
Little Marks	do	35 00	
Do	do	35 00	
Do	do	35 00	
			105 00
Mrs. L. Beedle	Services of nephew, John L. Bentzler, in bindery	35 00	
Do	do	35 00	
Do	do	35 00	
			105 00
C. F. A. Coltman	Services filing papers	50 00	
Do	do	50 00	
Do	do	50 00	
			150 00
James K. Simon	Supplement to Annual Cyclopædia, 1862		3 50
George B. McCartee	Railway tickets		2 00
Philp & Solomons	Stationery, &c.		4,081 82
W. D. Wallach	Advertising		62 90
American Telegraph Co.	Messages, March, April, May, and June, 1863		590 32
Andrew Sessford	Services of son in bindery		25 00
Smith Brothers	Subscription to Philadelphia Inquirer		4 32
Edward Lyeett	Reports on Commerce, &c.		68 50
Balt. and Ohio R. R. Co.	Freight		2 50
Copper & Fry	Leather, &c., for bindery		360 12
J. P. Milburn & Co.	Comb.		75
H. G. Plantz	Telegram, official business		2 93
Do	do		1 33
P. White & Co.	Matches		2 75
E. A. Watson	Railway tickets		2 00
Beals, Greene & Co.	Subscription to Boston Post		8 00
P. Fleming	Livery of two horses		100 00
Daniel Long	Shoeing horses		9 00
Thomas McGuire	do		15 00
Polly Hawkins	Washing towels		12 56
Thomas White	Sealing ship's registers		25 00
American Telegraph Co.	Messages July, 1863		240 41
Andrew Sessford	Services of son in bindery		25 00
Do	Services in bindery October, 1863	85 00	
Do	Services of son in bindery	25 00	
Do	Services in bindery November, 1863	85 00	
Do	do	85 00	
Do	Services of son in bindery November, 1863	25 00	
Do	do	25 00	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
C. F. A. Colman	Services filing papers October, 1863.	\$50 00	
Do	do do November, 1863.	50 00	
Do	do do December, 1863.	50 00	
Thomas Sparks	Services in bindery September and October, 1863.	80 00	\$150 00
Do	do do November, 1863.	66 66	
Do	do do December, 1863.	81 00	
Mary V. Tension	Services indexing books October, 1863.	50 00	227 66
Do	do do November, 1863.	50 00	
Mrs. L. Breedie	Services of nephew, John L. Bentzier, in bindery October, 1863.	35 00	
Do	do do November, 1863.	35 00	
Do	do do December, 1863.	35 00	
P. Fleming	Livery of horses September and October, 1863.	100 00	205 00
Do	do do November and December, 1863.	100 00	
W. H. & O. H. Morrison	Law books.		200 00
Amer. Ex. & Review	Subscription.		17 50
Franco Americanin.	Subscription, two copies.		6 00
J. C. Parker	Subscription to Baltimore American.		20 00
W. P. Westervelt	Services as special agent.		6 50
D. W. Gardner	Shoeing horses.		1, 176 00
H. Sen pkn	Ice pitcher.		7 00
Lettie Marks	Services in bindery October, 1863.	35 00	14 00
Do	do do November, 1863.	35 00	
Do	do do December, 1863.	35 00	
W. H. Brainerd.	Rebellion Record.		105 00
Henry Mortimer.	Hack-hire.		3 00
Washington post office.	Postage on foreign letters.		1 00
F. A. Lutz.	Repairing harness, &c.	43 12	281 37
Do	do.	84 99	
The Stockholder.	Subscription.		128 11
New York Herald.	do.		3 00
H. Blau.	Repairing furniture.		10 00
Morgan & Rhinehardt.	Furniture.		8 50
Franck Taylor.	Books and stationery.		10 37
Edward Watson.	Railway tickets.		53 00
M. B. Field.	Mileage, &c.		2 00
Wm. Handy.	Hack-hire.		66 40
Rufus Leighton.	do.		3 00
G. A. Henderson.	do.		1 50
Benjamin Carr.	Extra compensation.		2 00
Boston Daily Advertiser.	Subscription.		13 33
Nil & Hogan.	Shoeing horses.		8 00
S. Y. At Lee.	Hack-hire.		6 00
Balt. & Ohio Railroad.	Freight.		3 00
J. Disturnell.	United States Registers.		12 70
Copper & Fry.	Binders' materials.		7 50
S. Y. At Lee.	Services copying.		428 48
Alexander Herkleus.	Hack-hire.		50 00
Thomas White.	Sealing registers.		75
Polly Hawkins.	Washing.		25 00
L. J. Middleton & Co.	Ice.		12 50
Thomas C. Folger.	Hack-hire.		177 75
Amer. Telegraph Co.	Messages.		2 25
Do	do.	730 89	
Do	do.	134 20	
Do	do.	267 42	
Do	do.	201 35	
Andrew Sessford.	Services in bindery January, 1864.	86 66	1 253 26
Do	Services of son in bindery January, 1864.	25 00	
Do	do do February, 1864.	37 50	
Do	Services in bindery February, 1864.	86 66	
Do	do do March, 1864.	86 66	
Do	Services of son in bindery March, 1864.	40 50	
C. F. A. Colman	Services filing papers January, 1864.	50 00	361 00
Do	do do February, 1864.	50 00	
Do	do do March, 1864.	50 00	
Thomas Sparks	Services in bindery January, 1864.	78 00	150 00
Do	do do February, 1864.	75 00	
Lettie Marks	do do January, 1864.	39 00	153 00
Do	do do February, 1864.	37 50	
Do	do do March, 1864.	40 50	
			117 00

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
R. R. Page.....	Soap.....		\$1 50
Courier des Etats Unis.....	Subscription.....		10 00
R. Hoe & Co.....	Printing press.....		100 00
Jno. McDermott & Bros.....	Repairing carriage, &c.....		64 34
Polly Hawkins.....	Washing.....	2 50	2 50
C. Bohn.....	Congressional Directory.....	24 00	24 00
A. Boyd.....	Washington Directory.....	5 20	5 20
Thomas S. Boston.....	Railway tickets.....	2 73	2 73
Harnden Express Co.....	Freight.....	146 07	146 07
Washington post office.....	Postage on foreign letters.....	10 50	10 50
John W. Woods.....	Baltimore Directories.....	1 00	1 00
Wm. P. Shedd.....	Soap.....	1 50	1 50
Mrs. L. Beedle.....	Services of nephew, John L. Bentzler, in bindery.....	15 81	15 81
A. L. Sturtevant.....	Travelling expenses.....	29 75	29 75
Adams Express Co.....	Freight.....	194 01	194 01
E. Fleming.....	Livery.....	60 00	60 00
John C. Parker.....	Subscription to Baltimore American.....	4 00	4 00
Anthony Best.....	Envelopes.....	189 00	189 00
Daniel Long.....	Shoeleaves.....	14 00	14 00
Philip & Solomons.....	Stationery.....	110 59	110 59
W. S. Thompson.....	Chamois skins, &c.....	1 58	1 58
George B. McCartee.....	Hammer, &c.....	1 05	1 05
John Butlee.....	Hack-hire.....	1 50	1 50
Basile Mullin.....	Hack-hire.....	1 50	1 50
Steele & Co.....	Dusters.....	36 75	36 75
Evening Post.....	Subscription.....	6 00	6 00
James Sheely.....	Rebellion Record.....	4 00	4 00
Edward Landrie.....	Railway tickets.....	5 00	5 00
Edward Lycett.....	Bindery.....	35 00	35 00
W. M. Shuster & Co.....	Huckaback, &c.....	19 81	19 81
Barnes & Mitchell.....	do.....	20 25	20 25
Silliman & Dana.....	Subscription to Silliman's Journal.....	10 00	10 00
Sarah Wight.....	Making towels.....	6 00	6 00
Evening Post.....	Subscription.....	11 00	11 00
Wm. Ferguson.....	Mileage.....	8 00	8 00
John Skirving.....	Engraving of "Men of Progress".....	30 00	30 00
John McDermott & Bros.....	Wagon.....	250 00	250 00
Autens & Bourne.....	Subscription to New York Price Current.....	7 00	7 00
Thomas White.....	Sealing registers.....	25 00	25 00
James Mentin.....	Services in bindery.....	75 00	75 00
Robert Roby.....	Services of T. Roby in bindery.....	25 00	25 00
Andrew Seasford.....	Services in bindery April, 1864.....	\$28 78	
Do.....	Services of son in bindery April, 1864.....	39 00	
Do.....	Services in bindery May, 1864.....	100 00	
Do.....	Services of son in bindery May, 1864.....	39 00	
Do.....	Services in bindery June, 1864.....	116 66	
Do.....	Services of son in bindery June, 1864.....	46 80	
Wash. & Georget'n R. R.....	Railway tickets.....	5 00	430 24
Do.....	do.....	5 00	
Do.....	do.....	5 00	
Gales & Senton.....	Subscription to National Intelligencer.....	20 00	15 00
Do.....	Advertising.....	13 00	
Do.....	Advertising statement.....	50 00	
Do.....	Advertising.....	14 00	
Polly Hawkins.....	Washing.....	15 00	97 00
Do.....	Washing.....	15 00	
Evening Post.....	Subscription.....		30 00
Lettie Marks.....	Services in bindery April, 1864.....	40 00	12 00
Do.....	do May, 1864.....	43 33	
Do.....	do June, 1864.....	52 00	
James Mentin.....	do April, 1864.....	72 00	135 33
Do.....	do May, 1864.....	78 00	
Do.....	do June, 1864.....	87 50	
Amer. Telegraph Co.....	Messages.....	171 75	237 50
Do.....	do.....	208 18	
Do.....	do.....	116 36	
Independent Tel. Co.....	do.....		496 29
Webb & Beveridge.....	Turnblers.....	5 50	53
Do.....	Pitchers, &c.....	4 00	
W. S. Mitchell & Co.....	Wrappers.....	12 50	9 50
Do.....	do.....	87 88	
			100 38

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
J. S. Topham & Co.....	Harness.....		\$45 00
M. B. Field.....	Travelling expenses.....		45 43
H. Sempken.....	Ice picher.....		15 00
F. A. Lutz.....	Repairing harness, &c.....		95 25
Thomas Sparks.....	Brass letters.....		18 00
J. W. Willson.....	Johnson's Atlas.....		16 00
John S. Keyes.....	Travelling expenses.....		40 08
W. S. Thompson.....	Chloride of lime.....		50
G. E. Kennedy.....	Matches.....		2 75
Hunt's Merchants' Mag.....	Subscription.....		5 00
Long & Co.....	Shoeing horses.....		21 00
P. Fleming.....	Livery.....		180 00
J. P. Milburn & Co.....	Nail brush.....		1 50
L. Towers & Co.....	Mr. Hooper's speech.....		20 00
John P. Dennis.....	Carriage apron.....		18 00
Baltimore American.....	Subscription.....		4 00
R. Y. At Lee.....	Desk.....		15 00
Frank Taylor.....	Books and stationery.....		328 00
H. Bian.....	Repairing.....		2 75
Thomas White.....	Sealing registers.....		25 00
McGregor & Zimmerman.....	Water-cooler, &c.....		13 00
G. M. Wight.....	Chairs.....		43 50
L. Blodgett.....	Climatology of the United States.....		6 00
J. W. McDermott & Bro.....	Repairing carriage.....		149 35
W. H. & O. H. Morrison.....	Books, &c.....		91 00
J. F. Bailey & Co.....	Stationery, &c.....		604 50
Total.....			22,089 97

RECAPITULATION.

Books and stationery.....	\$9,742 83
Advertising.....	283 90
Telegrams.....	3,085 67
Subscriptions.....	158 82
Gas.....	
Foreign postage.....	427 44
Labor.....	4,751 62
Binding and materials.....	823 60
Miscellaneous.....	2,816 09
Total.....	22,089 97

A general statement of the fund appropriated for fuel, labor, light, and contingent expenses of the southeast executive building.

Balance in the hands of the disbursing agent June 30, 1863.....	\$6,509 53	
Balance in treasury June 30, 1863.....	2,028 21	
Amount appropriated for the fiscal year ending June 30, 1864, as per act of Congress February 25, 1863.....	\$20,000 00	
Amount appropriated for the fiscal year ending June 30, 1864, as per act of Congress March 14, 1864.....	13,305 00	
	33,305 00	
Expenditures from July 1, 1863, to June 30, 1864, as per analytical statement herewith.....		\$41,842 74
		49,928 83
Balance due disbursing agent June 30, 1864.....		8,096 09

DISBURSEMENT OF THE CONTINGENT FUND

Analytical statement of the contingent expenses of the southeast executive building for the year ending June 30, 1864

To whom paid.	For what object.	Amount.	Total.
Garret Cotter	Wood		\$76 00
J. W. Thompson	Water fixtures		213 50
Washington Gas Company	Gas	\$1,612 90	
	Gas	798 35	
	Gas	1,044 80	
			3,451 05
Allen Clapp & Co.	Rubber buckets	12 50	
	Do.	12 50	
			25 00
Cornelius Donavan	Services as laborer		30 00
George F. Wassum	Repairing pistol, &c		5 45
Bates & Brother	Soap	12 50	
	Soap	12 50	
	Soap	10 00	
			35 00
E. G. Handy	Captain of watch, services		100 00
H. Blau	Repairs and laying carpets	16 20	
	Do.	9 62	
	Do.	17 75	
			43 57
Sundry women	Cleaning, services	547 18	
	Do.	510 00	
	Do.	486 50	
			1,543 68
Sundry men	Services as watchmen	2,300 00	
	Do.	1,947 25	
	Do.	1,828 02	
			6,075 27
Sundry men	Services as firemen, laborers, &c	1,951 65	
	Do.	1,782 28	
	Do.	1,650 41	
			5,384 34
Northedge & Hazelton	Watering street	37 50	
	Do.	28 75	
			66 25
P. White & Co.	Baskets, &c.; soap, &c	49 70	
	Spittoons, &c	12 00	
			61 70
Yates & Selby	Wrappers	3 50	
	Crash	5 00	
			8 50
Eliza Brown	Making towels		6 25
Corn's Donovan	Hack hire		1 00
Arthur Devlin	Services as watchman		18 13
P. White & Co.	Brooms, &c		56 50
F. A. Schneider	Grates		132 00
W. G. Mitchell	Ice blanket		3 50
J. Jillard & Son	Sponge, &c		7 90
R. Hooe & Brother	Cotton		4 50
Sundry men	Services as laborers, &c	1,517 84	
	Do.	1,369 78	
	Do.	696 69	
			3,584 31
Sundry women	Services in cleaning	393 76	
	Do.	314 40	
	Do.	200 34	
			908 50
Sundry men	Services as watchmen	1,652 19	
	Do.	1,784 21	
	Do.	1,938 44	
			5,374 84
James Guinea	Services as watchman	44 00	
	Do.	60 00	
			104 00
Michael Gannon	Sawing wood	30 00	
	Do.	35 00	
			65 00
Garret Cotter	Sawing wood	30 00	
	Do.	35 00	
			65 0
Washington Gas Company	Gas	917 04	
	Gas	1,166 78	
			2,083 82
Sophia Johnson	Services of W. H. Johnson, deceased, as laborer		23 07
Allen Clapp & Co.	Rubber covers	25 00	
	Rubber pails	14 00	
	Do.	28 00	
			67 00

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
W. G. Bowen	Glass and glazing		\$2 00
James Hayes	Services as engineer		75 00
James Liston	Services as assistant engineer		46 50
G. & T. H. Dallett	Palm soap		6 95
P. White & Co	Duster brushes, &c.		76 25
John G. McMurray & Co.	Scrubbing brushes		34 95
George B. McCartee	Mileage		45 80
Thomas B. Creighton	Services as extra laborer		30 00
Richard Middleton	Services as night watch		32 42
Warder & Stewart	Coal	\$2,185 60	
	Wood	4,332 06	
	Wood	119 00	
			12,636 66
Sundry men	Services as extra laborers		401 66
James Dorsey	Services as laborer	25 00	
	Do	25 00	
	Do	25 00	
			75 00
W. W. Stephens	Services as laborer	25 00	
	Do	25 00	
			50 00
G. Hartig	Repairing furnace, &c.		63 75
E. G. Handy	Services as laborer	50 00	
	Do	50 00	
	Do	50 00	
			150 00
Thomas White	Additional pay as laborer	8 29	
	Do	16 71	
			25 00
Thomas C. Burns	Matches		1 00
Washington Gas Company	Gas	243 72	
	Gas	707 85	
	Gas	1,213 89	
			2,765 46
Garrett Carter	Services, sawing wood	27 50	
	Do	37 50	
	Do	41 25	
			106 25
Hugh Ward	Services as laborer	26 25	
	Do	31 25	
			57 50
Richard Donovan	Services as laborer	30 00	
	Do	31 25	
			61 25
Scotland Jordan	Services as laborer		3 75
J. L. Savage	Basket		1 50
J. H. Shannon & Co	Gas burners		67 50
William D. Crampey	Services		62
National Republican	Advertising		4 50
Michael Gaunon	Services, sawing wood	36 87	
	Do	41 25	
			78 12
P. D. Connor	Flag halliards		15 00
Joseph L. Savage	Dusters, brooms, &c.	17 40	
	Do	5 00	
			22 40
Sundry men	Services as laborers	509 68	
	Do	433 33	
			943 01
J. B. Dodson	Wrappings		2 25
W. G. Bowen	Glass and glazing		1 00
Benj. Carr	Extra pay as laborer		13 33
George F. Allen	Crash		4 30
Hoe & Brother	Linen		2 50
Price & Bennett	Cleaning street	37 50	
	Do	37 50	
	Do	37 50	
			112 50
Sundry men	Services as laborers	350 00	
	Do	350 00	
	Do	350 00	
			1,050 00
E. G. Handy	Services as laborer	50 00	
	Do	50 00	
	Do	50 00	
			150 00
Washington Gas Company	Gas	261 15	
	Gas	267 65	
	Gas	403 72	
			932 52

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
M. G. Bowen.....	Glass and glazing		\$1 00
James Dorsey	Services as laborer	\$25 00	
	Do.....	25 00	
	Do.....	25 00	75 00
W. W. Stephens.....	Services as laborer	25 00	
	Do.....	25 00	
	Do.....	25 00	75 00
Total.....			49,928 83

RECAPITULATION.

Gas.....	\$9,232 85
Wood, coal, &c.....	12,712 66
Labor and watchmen.....	26,781 55
Watering and cleaning street.....	178 75
Miscellaneous.....	1,023 02
Total	49,928 83

OFFICE OF INTERNAL REVENUE,

Washington, December 24, 1864.

SIR: In compliance with the request contained in your letter of December 12, I have the honor herewith to enclose a statement showing the manner in which the contingent fund of this office was disbursed for the fiscal year ending June 30, 1864.

With great respect, your obedient servant,

JOSEPH J. LEWIS,
Commissioner.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

Statement of contingent expenses paid out of the appropriation for carrying the internal revenue laws into effect during the fiscal year ending June 30, 1864.

Date.	To whom paid.	For what object.	Amount.	Total.
1863.				
July 1	Booker & Stewart	‡ dozen cakes of soap for office use.....		\$2 25
2	C. Sosnowski.....	1 eight-day drop octagon clock	\$8 00	
		Altering 3 other clocks.....	2 00	10 00
5	P. H. Beck	Making 245‡ yards Brussels carpet, at 12‡ cts....	30 68	
		Making 570 yards cocoa matting, at 20 cents....	114 00	
		Drayage and portorage.....	5 50	
		Freight from Philadelphia.....	7 74	
		Fare up and down, 3 men.....	29 40	
		Boarding and lodging 3 men in Washington	21 75	209 07
	Kidwell & Lawrence....	10 lbs. alum, at 6‡ cents.....		62
	E. C. Arnold	Fare in horse cars to and from government printing office		60

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what purpose.	Amount.	Total.
1863.				
July 8	Geo. Perkinspine	Paper, composition, and presswork on 3,000 blanks, letter A and B	\$27 57	
		Paper, composition, and presswork on 2,000 copies regulations No. 100, two pages	23 07	
		Binding 2 books, half Russia	5 00	\$55 64
	H. P. & R. H. Small	1 United States Digest, 20 vols.	100 00	
		1 United States Equity Digest, 2 vols.	11 00	
		1 Abbott's New York Digest, 4 vols.	20 00	
		1 Wharton's Pennsylvania Digest, 2 vols.	11 50	
		1 Curtis's N. C. and S. C. Digest, 1 vol.	5 00	
		1 Webster's Dictionary	6 50	
		1 Worcester's Dictionary	6 75	
		1 box	75	
		1 Kent's Commentaries, 4 vols.	14 00	
		1 Blackstone's Commentaries, 2 vols.	6 00	181 50
14	Walter Butler	Hauling 22 loads mail, at \$1.	22 00	
		Hauling 24 loads mail, at 75 cents.	18 00	40 00
	Balt. & Ohio R. R. Co.	Freight on one lounge and table		4 50
	D. Taylor	Paid for cleaning out room when occupied by documents		2 00
	Fitch, Estee & Co.	480 books, notice and demand, 9 kinds, (sent to collectors,) by order of Commissioner of Internal Revenue, at 77½ cents	372 00	
		3,000 letters, acknowledging receipts of tax on circulation and deposits, 2 to letter, printed, at \$9 50 per M.	28 50	
		5,000 letters, requesting payment of tax on circulation and deposits, 2 to letter, printed, at \$9 50 per M.	47 50	
		2 scrap books to order, at \$3 25	6 50	
		1 book, banks, associations, &c., circulation and deposits, 320 pages, 18½ by 12, printed headings extra Russia binding, canvas cover	28 50	
		2 books, deposits on account of internal revenue, 320 leaves each, 18½ by 12, printed headings, extra Russia binding, canvas cover on one book, at \$23 75	47 50	
		12 common-place books, indexed in front and indexed through, size 8 by 10, ½ Russia, cloth sides, at \$4 50	54 00	
		2 books, collections class D, 640 pages each, royal, printed headings, extra Russia bands, canvas covers, at \$22 50	45 00	
		3 Registers of remittances from banks, associations, &c., 320 leaves each, printed headings, indexed through by tags, Russia bands, canvas covers, at \$17 50	52 50	
		1 book of returns of unstamped proprietary articles issued since August 31, 1862, 300 leaves, demy, extra Russia bands, paged	18 75	700 75
23	George Perkinspine	1 Philadelphia Directory	5 00	
		1 Cincinnati Directory	4 50	
		1 New York Directory	5 00	
		1 Boston Directory	4 50	19 00
31	Jas. C. McGuire & Co.	1 dozen oak arm chairs, with casters	30 00	
		Do. do. do.	30 00	60 00
	Daniel M. Burke	24 dozen towels, (washing,) at 36 cents per dozen		8 64
	Coyle Brothers	7,322 feet culls, at 2½ cents		201 35
	Wm. F. Downs, agent	Expenses attending an official visit to Philadelphia and New York		87 75
	John M. Butler	Engraving autograph Commissioner Boutwell	12 00	
		Engraving letter head	12 00	
		Engraving note head	12 00	
		74,225 envelopes, (franked)	348 60	
		4 reams packet note, (Carew)	9 60	
		3 reams commercial note, (Carew)	7 20	
		4 reams Bath post, (Wilcox)	9 60	
		3 reams light colored folio-post, (Carew)	7 20	
		2 reams blue hand-made, (Wilcox)	4 80	
		Engraving autograph of Com'r Lewis, (twice)	24 00	
		Do. do. Deputy Com'r Eake	13 00	
		Do. do. do. McPherson	12 00	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what purpose.	Amount.	Total.
1863.				
July 31	John M. Butler—Con...	4 reams quarto post. (English)	\$9 60	
		2 reams Bath post, (hand-made)	4 80	
		By cash on account of error	485 40	
			50 00	\$435 40
	American Telegr'ph Co.	Transmitting telegrams during the month of May, 1863		80 33
	C. W. Boteler & Son...	1 bucket, 75 cents; 1 floor mop, 62 cents.	1 37	
		1 scrubbing brush, 38 cts.; 1 dust brush, 75 cts.	1 13	
		1 dust pan	23	2 75
	Butler & Carpenter....	6,271,521 internal revenue stamps, at 13 cents per thousand		815 29
	Adams Express Co....	1 package from New York to Commissioner Internal Revenue	75	
		3 boxes from New York to Commissioner Internal Revenue	4 00	
		1 bale from Philadelphia to Commissioner Internal Revenue	2 00	6 75
	Thomas J. May	7 yards heavy nine-quarter cotton, at 90 cents		6 30
	Adams Express Co....	Freight on packages and boxes from New York and Philadelphia in May	6 05	
		Freight on packages and boxes from New York and Philadelphia in June	3 25	9 30
	George H. Colbath.....	Fare on street cars to and from government printing office		80
	Shoe & Leather Reports	2 years' subscription from January 1, 1862		6 00
	B. J. Williams	28 blinds, \$616; 4 boxes, \$12		628 00
	Daniel Appleton & Co.	16 volumes Cyclopaedia, half Russia, cloth sides, at \$5 50	88 00	
		2 Annual Cyclopaedia, 1861 and 1862 half Russia, cloth sides, at \$5 50	11 00	
		1 case	50	99 50
	D. M. Burke	Washing towels during the month of June		7 56
	J. P. Williams & Co.	2 dozen honey soap, at \$1 50		3 00
	J. F. & E. B. Orme....	1154 yards Brussels carpet, at \$2 25	259 88	
		570 yards cocon matting, at \$1 25	712 50	
		130 yards Brussels carpet, at \$2 25	292 50	1,264 88
	American Telegraph Co	Transmission of telegrams during the month of June		40 38
	Harten Express Co....	Freight on packages from Philadelphia during the month of June		5 65
Aug. 15	James Sheehy.....	5 volumes Rebellion Record, half-mo.		27 59
17	Fitch, Estee & Co....	1,000 No. 1 distraint blanks, manufactures	9 50	
		1,000 No. 2 do. do. 8. animals.	9 50	
		2,700 No. 24 do. do. annual lists	25 65	
		500 No. 3 do. do. dist. and brewers.	4 75	
		2,000 No. 34 do. do. license, &c.	19 00	
		300 No. 4 do. do. railroads, &c.	2 85	
		1,200 No. 44 do. do. section 70	11 40	
		500 No. 5 do. do. section 46, &c.	4 75	
		1,000 No. 54 do. do. section 70, &c.	9 50	
		2,000 No. 6 do. do. ret. by dep. col.	19 00	
		2,300 No. 64 do. do. acct. goods dist.	21 85	
		1,200 No. 7 do. do. appt. keeper.	11 40	
		1,950 No. 8 do. do. notice of act.	18 52	
		1,200 No. 9 do. do. summons, &c.	11 40	
		600 No. 10 do. do. assr. judgment	5 70	
		400 No. 11 do. do. not. sale real estate	3 80	
		800 No. 12 do. do. bill sale	7 60	
		300 No. 13 do. do. decd. real estate	2 85	199 08
	Fitch Brothers.....	14 books, receipts for tax on salaries, lithographed in triplicate, 6 000 receipts, Russia backs and tips, at \$33 66		471 94
	Butler & Carpenter	5 622,972 stamps, at 13 cents per thousand		730 99
	F. A. Conly, President	One quarter's rent of office used by Wm. H. Kemble, stamp agent, Philadelphia		37 50
	North Pa. R. R. Co.	Registering packages of internal revenue stamps at the Philadelphia post office		44 60
	Wm. H. Kemble.....	Box at post office 2 months, at \$2	4 00	
		13 affidavits	1 00	
		Janitor's bill, \$9 75; postage, 9 cents	9 84	14 84

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what purpose.	Amount.	Total.
1863. Aug. 17	McGill & Witherow	800 circulars, \$9; 300 circulars reprinted, \$1.....	\$10 00	
		500 circulars, \$3; 600 circulars reprinted, \$3 50.....	6 50	
		1,000 decisions, \$4; 100 circulars reprinted, \$2 50.....	6 50	
		960 circulars, \$4; 960 circulars, instructions to collectors, with table, \$10.....	14 00	
		1,000 circulars, decision in regard to stamps, \$8; 1,000 decisions, clothing, \$4.....	12 00	
		1,000 decisions, income tax, \$4; 1,000 circulars, extract from act amended, \$4.....	8 00	
		1,000 decisions, No. 89, \$4; 1,000 decisions, No. 86, \$4.....	8 00	
		2,000 decisions, No. 90, \$6; 1,000 decisions, No. 91, \$4.....	10 00	
		100 bonds, with endorsement, \$3 75; 100 circulars relating to bonds, \$3 75.....	7 50	
		100 circulars, revenue stamps, \$3 75; 2,000 decisions, No. 93, 2 pages, \$12.....	15 75	
		5,000 decisions, No. 97, \$24; 5,000 monthly returns, \$12.....	36 00	
		500 affidavits, tobacco question, \$3; 2,000 No. 95, req. in regard to tobacco, \$6.....	9 00	
		2,000 bonds to export tobacco, \$12; 1,000 decisions, No. 96, \$4.....	16 00	
		2,000 permits to remove tobacco, \$6; 5,000 No. 94, req. concerning licenses, \$12.....	18 00	
		1,000 decisions, No. 98, \$4; 5,000 assessors' bills, \$19.....	23 00	
		1,000 forms blank deposits, \$3 50; 300 circulars transmitting collectors' bonds, \$3.....	6 50	
		1,000 decisions, No. 102, \$4; 100 bonds, half cap, &c., \$3.....	7 00	
		1,000 circulars, claims for refunding taxes.....	4 00	
		5 reams letter heads, half sheet.....	10 00	
		2,000 revenue decisions, No. 90, \$6; 1,000 circulars, refunding of taxes, \$4.....	10 00	
		1,000 decisions, No. 103, \$4; 1,000 circulars, refunding of taxes, \$4.....	8 00	
		2,000 decisions, Nos. 104 and 105, \$10; 500 circulars to collectors and assessors, \$3.....	13 00	
		1,000 circulars, drafts and deposits, \$4; 1,000 decisions, No. 106, \$1.....	8 00	
		400 deposit blanks, \$3 50; 400 circulars, notice of form 24, \$3.....	6 50	
		300 assessors' account of service, \$3; 2,000 list of articles sent by mail, \$6.....	9 00	
		1,000 decisions, No. 84, \$4; 800 circulars, returns of amounts withheld, \$4.....	8 00	
		500 note circulars, proprietary articles, \$2 50; 250 circulars, notice of amendment to 101, \$2.....	4 50	
		7,000 slips paragraph in pamphlet, \$12; 500 circulars to assessors and collectors, \$3.....	15 00	
		1,000 decisions, No. 108, \$4; 2,000 decisions, No. 109, \$6.....	10 00	
		5,000 decisions, No. 110, \$24; 300 claims under decision No. 90, \$3 50.....	27 50	
		100 regulations, \$3; 1,000 decisions, No. 111, \$4.....	7 00	
		1,000 decisions, No. 112, \$4; 1,000 decisions, No. 41, \$4.....	8 00	
		300 circulars, order against purchasing stationery, \$3; 2,000 decisions, No. 114, \$6.....	9 00	
		400 circulars to collectors and assessors, \$3; 400 rules and regulations of office, \$10.....	13 00	
		300 circulars, adv. F. Bros & Co., \$1 50; 500 decisions, No. 116, \$5.....	6 50	
		5,000 decisions, No. 113, \$12; 600 decisions, No. 115, 2 pages, \$6.....	18 00	
		250 circulars, letters to collectors, \$3; 800 parchment labels, \$3 50.....	6 50	
		500 copies decision No. 117, \$3; 700 copies decision No. 118, \$4.....	7 00	
		300 additional rules and regulations, \$5; note on 359 decisions, No. 96, \$1 50.....	6 50	
		300 additional copies decision No. 96, \$3; 500 circular letters to assessors and collectors, \$3.....	6 00	
		1,000 circular letters to collectors and assessors, \$4; 500 decision No. 119, \$3.....	7 00	
	James H. Orne	291½ yards cocoa matting, at \$1 17.....	342 21	
		Making 278½ yards and laying, at 17½ cents.....	48 69	
				\$441 75

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what purpose.	Amount.	Total.
1883. Aug. 17	James H. Orne—Con...	1 Wilton rug 4 mats, at \$2 25, \$9; 1 Axminster rug, \$16..... Cash paid expenses, freight, \$8 50, \$2 75, \$1, \$1 37 Share expenses at Washington	\$12 00 25 00 13 62 19 75	\$461 27
	H. P. & R. H. Small...	1 Harrison's Digest	40 00	
		1 Grant on Banking	3 00	43 00
	W. Sanderson & Son...	1 oak centre table	28 00	
		1 lounge.....	25 00	164 50
		1 screw office arm-chair	13 00	
		1 Spanish chair	20 00	445 50
		3 library arm-chairs	30 00	
		3 side chairs	13 50	5 50
		3 cane screw office arm-chairs	30 00	
		Packing in mats	5 00	22 00
	John M. Butler	Engraving 3 draft plates on steel	300 00	
		Engraving tint face plates	75 00	4 00
		Printing 1,000 impressions	20 00	
		Printing 1,000 face tints	15 00	5 50
		1,000 sheets of paper	25 00	
		Binding 3 books, at \$3 50	10 50	22 00
	J. B. Lippincott & Co.	One Universal Gazetteer		
	G. M. Wright	One large revolving chair		4 00
	Jas. B. Dodson	One dozen towels		
	Peter O. Donnell, (New Orleans.)	4 boxes wafers, national, \$1; 1 quire sampling paper, 40 by 48, \$2.....	3 00	8 50
		1 wire file, 50 cents; printing 1 ream permits on 2 sides, \$2.....	2 00	
		1 stencil brush, \$1; 1 sponge cup, \$1	9 00	100 00
		Printing 1,000 notices, labels, \$2; 2 glass ink-stands, \$2	2 50	
		Printing 50 cards list of internal revenue stamps	1 25	4 35
		1 3-quire demy quarto book, \$1 50; 1 2-quire demy quarto, \$1	7 00	
		1 memorandum book, 50 cents; 1 gross matches, 75 cents	4 75	11 25
		24 sheets ex. pat. blue paper, \$3 60; 1 damping cup, 75 cents	1 75	
		6 erasers, \$6; 1 pen-rack, \$1	9 00	6 50
		1 calendar, \$1; 1 pounce box, 75 cents; 3 rubber weights, \$3	17 00	
		6 bronze letter clips, \$9; 1 dozen pencils, \$1 25; 1 box quills, \$1	20 00	15 00
		1 pencil-sharpener, 25 cents; 1 3-quire demy quarto book, \$1 50.....	13 50	
		1 ream first class English letter paper	5 50	2 00
		1 ream first class English note paper	21 50	
		500 white envelopes, \$4; 1 ream first class letter paper, ruling and printing same, \$13.....	1 50	25
		500 white envelopes, (official.) No. 9, pt'd., \$10; 1 ream first class note paper, ruling and printing same, \$10.....	1 50	
		500 white envelopes, No. 6, \$8; 1 English machine and eyelets, \$7	7 54	284 64
		500 white envelopes, No. 5, \$5 50; 500 official envelopes, \$8	125 72	
		2 tin paper-cutters, 50 cents; 1 ream legal cap paper, \$5	30 00	
		2 memorandum books, \$1 50; 1 4-quire commercial journal, half-bound, \$4		
		1 glass sponge cup, \$1; 1 package pins, \$1		
		1 3-quire demy blank book, \$1 50; printing 2 10-quire sugar permit books, ruled to copy on docket post, half-bound, \$20.....		
		Binding in full sheep-skin and interleaving 1 volume United States Excise Law		
		Binding 1 pamphlet, Opinion of Solicitor, &c.....		
		1 box 1 pound wafers, 50 cents; 1 dozen penholders, \$1		
		1 dozen penholders, 50 cents; 4 porcupine holders, \$1		
		2 tin cutters, 50 cents; 2 bottles mucilage, \$1.....		
		1 ream bank envelope paper, \$7 50; error, 4 cts.....		
26	A. B. Johnson	Expenses attending an official visit		
28	J. C. Ferguson	Expenses attending an official visit to New York		

Analytical statement of the contingent expenses, &c.—Continued.

Data.	To whom paid.	For what object.	Amount.	Total.
1863. Aug. 28	King & Baird.....	3 7-quire books, tax sale, 21 quires, at \$4..... 1 box..... 1 9-quire book, express account, at \$3 50..... 25 books, records of letters internal revenue..... 2 boxes, \$2: 50 circulars, No. 4, \$6..... 50 circulars, No. 5.....	\$64 00 1 50 25 00 250 00 8 00 6 00	374 50
	King & Baird.....	200,000 circulars, at \$5..... 2 books, drafts, full Russia, extra, \$20..... 5,000 returns, No. 46, \$8..... 10 boxes, \$1 25..... 3 books, certificates to Fifth Auditor, drawback, Russia back and corners..... 1 book 64 quires medium, Russia ends and back, claim for refunding taxes..... 1,500 envelope wrappers, indorsement of claims..... 2 index books, full sheep, leather tabs..... 1 book, collector internal revenue, from insu- rance companies..... 1 book, collector internal revenue, from trust and saving institutions..... 1 book, collector internal revenue, from railroad companies..... 1 book, collector internal revenue, from canal and turnpike companies..... 1 book, abstract of expense collecting internal revenue..... 1 book, abstract of expense assessing internal revenue..... 3,000 circulars, income tax, \$6 per M.....	1,000 00 40 00 40 00 12 50 35 00 20 00 10 00 6 00 20 00 20 00 20 00 20 00 20 00 20 00 20 00 20 00 18 00	
Sept. 2	Walter Butler.....	Carrying the mail 29 days, at 75 cents..... 1 extra load August 17.....	19 50 75	1 301 50
	D. M. Burke.....	Washing 19 dozen towels, at 36 cents.....		20 25
	Wm. H. Kemble, (stamp agent, Philadelphia.)	Registering at Post Office 221 packages stamps, at 20 cents.....		6 84
4	A. S. Robinson.....	Black frame half-circle-top mirror, gilt pearls to fill space, 64 inches high by 38½ wide out- side measurement..... Polished black frame mantel mirror, top corners round gilt pearls, &c..... Insurance..... Packing same, boxes, portorage, &c..... Expenses, cash paid to and from Washington..	125 00 175 00 30 00 12 00 10 00	44 20
5	Boteler & Williams....	1½ dozen oak arm chairs..... ½ dozen oak dining chairs..... 2 gilt-plated glasses..... ½ dozen oak arm chairs..... ½ dozen high stools..... 2 oak revolving chairs..... 5 gilt glasses, at \$2 50..... 1 revolving office chair..... ½ dozen arm office chairs.....	42 00 12 00 5 00 14 00 7 50 24 00 12 50 12 00 15 00	352 00
8	H. D. & R. H. Small..	1 Brightley's United States Digest.....		144 00
11	American Telegraph Co.	Transmitting telegrams during the month of July..... Balt. & Ohio R. R. Co., American Telegraph Co., Transmitting telegrams during the month of August.....		7 00
12	M. J. Franklin & Co...	1 large magnifying glass..... 1 small magnifying glass, Coddington achro- matic.....	4 00 2 50	26 56 3 60 30 08
15	C. W. Boteler & Son...	1 paste kettle..... ½ dozen brooms.....	1 75 1 87	6 50
21	J. D. Bartholow.....	1 Trumbull's patent counter scale.....		3 62
	A. B. Johnson.....	Expenses attending an official visit to 10th col- lection district of Pennsylvania.....		6 30
	Wm. Richards.....	Expenses attending an official visit to New York city.....		64 70
	John M. Butler.....	Engraving letter plate for commissioners, (en- velope)..... Engraving letter plate for deputy commis- sioners, (envelope)..... 3,000 letter envelopes for commissioners.....	12 00 12 00 15 00	25 00

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863. Sept. 21	John M. Butler—Com.	3,500 letter envelopes for deputy commissioners. 3,000 letter envelopes for commissioners, No. 24. 2,000 letter envelopes for deputy commissioners, No. 84 5,000 letter envelopes for commissioners, No. 9. 5,500 letter envelopes for deputy commissioners, No. 9	\$17 50 15 00 10 00 25 00 27 50	
23	McGill & Withrow	400 copies letters to assessors (use of form No. 114) 100 copies decision, No. 120. 700 copies decision, No. 121. 1,000 copies circular, No. 1. 400 copies circular letters to assessors, No. 3. 250 copies account of assessors' balances 100 copies "No advance made by this office on account of assessors" 700 copies circulars No. 6, 2 pages. 250 copies circulars No. 7, amending rules No. 2 500 copies circulars No. 8, penalties. 400 copies circulars to assessors and collectors. 1,000 copies half letter paymasters' accounts of navy and marine corps. 400 copies circular to assessor and collectors 500 copies, No. 120, "Iron Forgings" 14 slips (200 of each) for pasting in book	3 00 3 00 4 00 4 00 3 00 1 75 1 25 6 00 3 00 5 00 3 00 4 00 3 00 3 00 5 00	\$134 00
29	C. W. Boteler & Son	2 water-coolers, \$12; 2 feather dusters, \$5. 2 dust-pans, 50 cts.; 2 blacking brushes, 50 cts. 1 bottle blacking, 37 cents; 6 wips, \$1 50; 6 brooms, \$2 25. 2 iron-bound buckets, \$1 50; half dozen tumblers, \$1 50. 1 gilt-frame glass, \$10; 1 door-mat, \$1 75. 2 rubber soap boxes, \$1 50; 2 clocks, \$16. 2 water-coolers, \$14.50; 1 dozen tumblers, \$1.50 2 large dusters, \$4 50; 1 small duster, 80 cts. 2 door-mats, \$2 50; 3 wips, 75 cents. 8 soap slabs, \$1 50; repairing and setting two clocks, \$2. 1 ice pitcher, \$12; water-cooler, \$9. 1 basket, \$2 25; water-cooler, \$12. Half dozen tumblers, \$1 50; 2 common buckets, 75 cents. 3 spittoons, \$3; 2 spittoons, \$1 50	17 00 1 00 4 12 3 00 11 75 17 50 16 00 5 30 4 25 3 50 21 00 14 25 2 25 4 50	52 00
	H. D. & R. H. Small, Butler & Carpenter	1 Abbott's U. S. Digest, vol. 5. 6,839 685 stamps, at 13 cents per 1,000. 3,889,623 stamps, (account returned stamps.) at 13 cents per 1,000	889 15 505 65	125 42 5 00
	Samuel H. Williams	20 cakes of soap, at 5 cents.		1,394 89
30	King & Baird	20 copies circular No. 4. 20 copies circular No. 5. 2 lots of paper, cancelled after ruling, \$14. 50 proofs of amended circular instructions to assessors 300 sheets official list officers of internal revenue 1 book, register collecting quarterly accounts, full sheep, Russia ends and bands, index, &c. 2 lots paper, medium extra, at \$25. 1 book, register assessing accounts, full sheep, Russia ends and bands, index on tabs. 25,000 alphabetical lists, blank, No. 214, \$20. 1,000 sheets, official list, assistant assessors' appointments. 1,000 sheets, official list, deputy collectors' appointments. 2 boxes and packing, black, No. 21	5 00 5 00 28 00 40 00 8 50 20 00 50 00 20 00 500 00 12 00 12 00 3 00	1 00
October 1	Harnden Express Co. Walter Butler	Freight on 5 boxes from Philadelphia in July. Carrying mail 27 days in July, 75 cents. Carrying four extra loads	4 65 20 25 3 00	703 50
	Wm. Richards	Carriage and street-car fare, on official business, between government printing office and the Treasury building		23 25
2	Walter Butler	Carrying mail 26 days, at 75 cents. Carrying six loads extra mail, at 75 cents	19 50 4 50	2 00
				24 00

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863.				
Oct. 7	Adams Express Company, (July.)	1 box from New York to Treasury Department. 4 boxes from Philadelphia to Hon. J. J. Lewis. 1 package from Philadelphia to Hon. J. J. Lewis. 1 box from New York to Hon. J. J. Lewis.	\$1 50 18 90 50 4 85	
	Adams Express Co.	Express charges on boxes and packages from New York, Philadelphia, and Pittsburg to Commissioner of Internal Revenue, in September.		\$25 75
21	Butler & Carpenter.	7,815,808 internal revenue stamps, at 13 cents per 1,000.		12 45
22	Jas. S. Topham & Co.	1 leather mail bag.		1,016 05
7	Adams Express Company, (August)	Express charges on 1 box from New York to commissioner. Express charges on 2 packages from Philadelphia to commissioner. Express charges on 2 packages from New York to commissioner.	2 00 1 25 6 30	10 00
24	Wm. Orme & Son.	Toilet soap, 50 cts.; bag flour, \$2 75; 1 box soap, \$2.		9 55
	J. Smith Homans, Jr.	1 copy Merchants and Bankers' Magazine for 1863.		5 25
26	N. Y. Daily Eve. Post.	Subscription from April 3, 1863, to April 3, 1864.		1 25
30	George Darnell.	Expenses attending an official visit to Indiana and Kentucky.		10 00
	Wm. H. Kemble, stamp agent, Philadelphia.	Registering 318 packages stamps at Philadelphia post office, at 20 cents.		94 59
Nov. 2	Harnden Express Co.	1 package from Philadelphia.		63 60
	Samuel H. Williams.	Washing towels for office.		85
3	Walter Butler.	Carrying mail 27 days, at 75 cents. 3 extra mails, at 75 cents.	20 25 2 25	8 37
4	Fitch, Eated & Co.	659 books, notice, and demand to tax-payers, 9 kinds, sent to collectors, at 77 1/2 cts. 500 distraint blanks, No. 1. 1,000 distraint blanks, No. 2. 500 distraint blanks, No. 3. 300 distraint blanks, No. 4. 300 distraint blanks, No. 10. 200 distraint blanks, No. 11. 2,800 distraint blanks, at \$9 50 per 1,000. 25 collector's ticklers, \$1 50 each.	510 72 26 60 37 50	22 50
5	F. A. Willett.	For expenses attending the investigation of the "Earl & Tullman" claim.		574 82
	D. Westerfield.	1 packing-box.		6 30
	Philp & Solomons.	Binding 6 revenue laws, full Turkey, gilt. Making duck cover for book. Binding 13 revenue laws, half Turkey, \$2. 1 lottery laws. 4 oblong books, royal, drafts on collection, \$9. Lettering portfolios. 2 sheets imperial paper. 1 W. S. dispensatory. 1 blank book, \$2 75; 1 copying press, \$28. 1 cash box. Making loose cover for books.	21 00 2 50 26 00 50 36 00 50 1 00 6 00 30 75 6 50 2 50	3 00
10	Gould & Lincoln.	1 Annual, 1863.		133 25
	Wm. F. Downs.	Expenses attending an official visit to Kansas city, Lawrence, Leavenworth, St. Joseph, and other cities.		1 50
	Joseph J. Lewis.	Expenses attending an official visit to New York and Philadelphia.		333 00
16	American Telegraph Co.	For transmission of telegrams during October, 1863. For transmission of telegrams during September, 1863.		72 80
	Wm. H. Kemble, (stamp agent, Philadelphia.)	Postage on registering packages of stamps in September.		59 27
	Harnden Express Co.	Freight on 4 boxes and 3 packages from Philadelphia in September.		46 09
	Samuel H. Williams.	Washing 24 dozen towels, to October 1, 1863.		11 00
	E. E. Lewis, (spec. agt.)	Expenses attending an official visit to New York.		7 44
17	Adams Express Co.	Freight on 4 packages and 1 box from Philadelphia and New York.		56 00
				3 50

DISBURSEMENT OF THE CONTINGENT FUND

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863. Nov. 19	McGill & Witherow	Printing 400 copies of circular to collectors and assessors	\$3 00	
		Printing 800 copies of decision No. 122	6 00	
		Composition of decisions Nos. 123 and 124	4 00	
		Printing 300 copies of decision No. 123	8 00	
		Printing 1,500 slips for pasting	3 50	
		Printing 700 copies circulars to assessors and collectors	6 00	
		Printing 800 copies of decision No. 124, 1 page	4 00	
		Printing 600 copies of decision No. 125, 2 pages	6 00	
		Printing 500 copies of circular No. 11	3 00	
		Printing 1,000 copies of slips, 1 page, reply	7 50	
		Printing 1,000 copies of circular relating to stamp duties	4 00	
		Printing 1,000 copies of slips for pasting	3 00	
				\$58 00
	Wm. T. Murphy & Sons	1 dozen Arnold's fluid	1 62	
		2 gross Gillott's pens	1 90	
		5 pairs bankers' shears, \$8 75; 1 gross steel pens, 95 cents	9 70	
		4,500 envelopes, No. 9, \$33 86; 1-12 dozen enamelled folders, 50 cents	34 36	
		30 reams extra wrapping paper, 100 pounds to the ream, at \$24	720 00	
		15 reams extra wrapping paper, 100 pounds to the ream, at \$16 75	251 25	
		2 dozen assorted penholders, 50 cents; 1 dozen bottles ink, at \$12 90, \$6 45	6 95	
		1 dozen Arnold's fluid, \$1 60; 1 dozen bottles pounce, \$1 50	3 10	
		1-12 dozen bill files, 25 cents; 1 indexed blank book, \$1 50	1 75	
		7 reams hand-made quarto-post plate	45 50	
		2 reams hand-made pocket note plate	10 50	
		24 reams 1-sheet circulars, \$10 12; 12 blank books, \$2	19 12	
		2 indexed blank books, \$5; 1 gross Gillott's pens, 95 cents	5 95	
		1 indexed blank book, \$1 50; 3 pounds English pens, \$4 50	6 00	
		1,000 white official envelopes, No. 9, (franked)	7 45	
		500 white official envelopes, No. 84, (franked)	3 15	
		6 reams white copy paper, \$22 50; 1 box wafers, 35 cents	22 85	
		1 gross Gillott's pens, 95 cents; 1 dozen wood penholders, 25 cents	1 20	
		1 ream wide-ruled Congress cap, \$2 75; 1 set boxwood rulers, \$5 75	8 50	
		2,500 letter envelopes, No. 6, (franked)	14 25	
		3 dozen red and blue pencils, \$4 50; 1 pound stationer's gum, \$2	6 50	
		1 ream hand-made folio-post, \$4 25; 1 indexed blank book, \$2 50	6 75	
		1 dozen artist's pencils, \$3; 1 dozen cocoa handle erasers, \$3 50	6 50	
		2 large ruling pens, \$3; 3 fine gold pens, No. 7, silver extra holders, \$2 50	11 50	
		3-12 dozen hand rubber paper weights	2 50	
		1 No. 7 fine gold pen desk holder	2 17	
		1 dozen small iron paper weights	3 00	
		600 cloth-lined envelopes, (franked)	41 66	
		500 buff letter envelopes, No. 64, (franked)	3 00	
		5 gross steel pens, \$4 75; 2 gross Perry's pens, No. 120, \$3	7 75	
		1 dozen wood penholders, \$25; 536 cloth-lined envelopes, (franked,) \$34 50	33 75	
		1,000 buff envelopes, No. 64, (franked,) \$6; 500 white envelopes, (franked,) \$2 65	8 65	
		500 large official envelopes, (franked,) \$4 25; 500 buff envelopes, No. 9, (franked,) \$4 25	12 25	
		500 official letter envelopes, No. 6, (franked)	2 20	
		500 official envelopes, plain, No. 84	3 15	
		1 press copy book, \$2 50; 1 Vowelized index book, \$4	6 50	
		1 dozen boxes matches, 25 cents; 3 gross rubber rings, No. 4, \$5 75	6 00	
		1 gross rubber rings, No. 42, \$2; 1 gross rubber rings, No. 44, \$1 75	3 75	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863. Nov. 19	W. T. Murphy & Sons— Continued.	† dozen Arnold's fluid, \$3 20; 1 blank book, 75 cents 1 blank book, indexed, \$1 50; 1 pound English pins, \$1 50 1 gross small paper-fasteners, \$1; 1,500 large envelopes, (franked,) \$30 † ream Carew's quarto post, \$2 03; † ream commercial note, \$1 20 250 letter envelopes, No. 6, \$1 33; 3 enamelled paper cutters, \$1 50 2,700 large size white envelopes, (franked,) \$54; 3,000 white envelopes, No. 9, (franked,) \$22 35 500 buff envelopes, No. 64, \$2 65; 1 ruling pen, \$1 50 1 No. 5 gold pen desk holder, \$1 25; 1 chamols skin, 50 cents 1 board letter clip, 75 cents; 1 indexed blank book, \$2 50 1 dozen mucilage, 75 cents; 2 dozen Perry's barrel pens, \$1 1 dozen 9-inch ivory folders with handles 2 ivory pounce boxes, \$3; 3 dozen wood pen handles, 75 cents 2 press copy books, \$5; 1 small sponge, 13 cents 1 gold-pointed pencil, 75 cents; 1 puck visiting cards, 30 cents 5,100 white official envelopes, No. 84, (franked) 2,500 white letter envelopes, No. 64, (franked) 1 dozen boxes parlor matches, 25 cents; 1 dozen Davids's carmine, \$3 90 2 ruling pens, \$3; † dozen hard rubber weights, \$5 † dozen gutta-percha rulers, \$4 50; † doz. glass sponge cups, \$3 8 reams white copying paper, \$14 40; 2 gross Perry's pens, \$3 3 gross Gillott's pens, \$2 85; 8 reams white copying paper, \$14 40 3 gross steel pens, \$2 40; 8 newspaper files, \$6 1 small Foley's gold pen, \$3; 3 No. 7 Foley's gold pens and holders, \$2 50 2 extra 4-bladed knives, \$7; 2 newspaper files, \$1 50 34 reams quarto post, \$12 15; 1 ream demy paper, \$8 2 gross Gillott's pens, No. 404 1 dozen quart bottles Arnold's copying ink 1 dozen quart bottles Arnold's writing fluid 1 gross white card blotter, \$10; 1 dozen bottles pounce, \$1 50 † dozen ivory pounce bottles, \$9; 7 reams quarto post, \$28 35 1 No. 7 Foley's gold pen desk holder, \$2 83; † gross rubber bands, No. 44, \$1 75 † gross rubber bands, No. 43, \$1 50; 1 bunch silk taste, 50 cents 2 boxes, \$2 50; 1 dozen packs visiting cards, \$3 50 † dozen erasers, cocoa handles, \$3 50; † ream blue wove paper, \$3 1 ream quarto post, \$4 05; 1 ream commercial note, \$2 40 † ream Congress cap, \$2 47; 1 ream quarto post, circulars, \$4 25 5 reams plate printed quarto post † sheets † ream quarto post, \$2 25; 1 press copy book, \$2 50 6 gross Gillott's pens, No. 303, \$5 70; 1 † gross rubber rings, No. 43, \$3 38 † gross rubber rings, No. 44, 69 cents; 250 plain letter envelopes, No. 6, \$1 33 1 blank book, \$1 50; 1,000 white official envelopes, No. 12, \$11 1 bunch silk braid, 50 cts.; 1 blank book, 75 cts. 1 gross paper fasteners, No. 1 † gross paper fasteners, No. 3 † pound sponge, \$1 50; 1 can mucilage, \$1 1 arun rest, \$1; 6 blank books, \$3 30	\$3 95 3 00 31 00 3 23 2 83 76 35 4 15 1 75 3 25 1 75 1 00 3 75 5 13 1 05 32 13 15 00 4 15 8 00 7 50 17 40 17 25 8 40 11 50 8 50 20 15 1 90 12 90 6 40 11 50 37 35 4 58 2 00 6 00 6 50 6 45 6 72 27 00 4 75 9 08 2 02 12 50 1 25 1 00 1 00 2 50 4 30	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863. Nov. 19	W. T. Murphy & Sons— Continued.	1 gross rubber rings, \$3 50; 1 gross rubber bands, No. 44, \$2 75.....	\$6 25	
		2 gross rubber bands, No. 42, \$3; 4 lbs. pins, \$6.....	9 00	
		1 gross carmine pencils, \$4 50; 500 sheets quarto post, \$2 25.....	6 75	
		8 reams copying paper, \$30; 1 ream legal cap, \$2 08.....	32 08	
		1 arm rest, \$1; 1 1/2 ream sheets quarto post, \$4 15.....	5 15	
		2 gross Gillott's pens, No. 303, \$1 90; 1 dozen erasers, \$3 50.....	5 40	
		1 dozen gutta-percha rulers, 14-inch, \$2 38; 1 dozen 11-inch shears, \$5 85; 1 gross Faber's pencils, \$5 45.....	13 68	
		10 reams plate printed quarto post.....	54 00	
		2 blank books, \$1 50; 1 dozen gutta-percha holders, \$4 50.....	6 00	
		1 pound rubber, \$2; 1 gross rubber rings, No. 4, \$1 50.....	3 50	
		3 gross rubber rings, No. 42, \$4 50; 3 gross rubber rings, No. 43, \$6 75.....	11 25	
		2 gross rubber rings, No. 44, \$5 50; 1 gross rubber rings, No. 45, \$3 50.....	9 00	
		2 boxes Perry's barrel pens, \$1; 1 ream quarto post, \$2 25.....	3 25	
		1 ream extra Congress cap, \$2 75; 1 blank book, 75 cents.....	3 50	
		2 press copy books.....	5 00	
		3,700 white official envelopes, No. 84, (franked).....	26 31	
		5,000 white official envelopes, No. 10, (franked).....	40 50	
		5,000 white official envelopes, No. 9, (franked).....	37 25	
		1,000 white official envelopes, No. 6, (franked).....	5 30	
		500 buff letter envelopes, No. 64, (franked).....	2 65	
		1 blank book, \$2; 1 ream plain blue quarto post, \$3.....	5 00	
		1 gross red and blue pencils, \$10 56; 250 letter envelopes, No. 6, \$1 33.....	11 89	
		1 Vowelized blank book, \$4; 1 call-bell, \$5.....	9 00	
		2 reams legal cap, \$8 30; 1 gross rubber rings, \$1 50.....	9 80	
		2 boxes cut quills, \$1 50; 1 dozen artists' pencils, \$3.....	4 50	
		1 gross pens.....	95	
		Proportional share of freight.....	125 00	
				\$2,314 51
20	Henry O. Mears.....	Steel-engraved die for seal.....	12 00	
21	A. B. Johnson.....	Expenses attending an official visit to New York.....	92 00	
23	Balt. & Ohio Railroad.....	Freight on one bale.....	1 55	
	C. H. Parsons.....	Expenses attending an official visit to Philadelphia.....	54 60	
	C. H. Parsons.....	Expenses attending an official visit to Maine and the province of New Brunswick.....	126 10	
28	Wm. F. Downs.....	Expenses attending an official visit.....	361 25	
30	Wm. H. Kemble.....	Cash paid post office at Philadelphia for registering 308 packages stamps, at 20 cents.....	61 60	
D. C. 2	S. H. Williams.....	Washing 264 dozen towels, at 31 cts. per doz.....	8 21	
		2 yards crash, at 25 cents.....	50	
		1 piece sponge.....	75	
				9 46
	Walter Butler.....	Carrying mail 24 days during month of Nov.....	18 00	
4	Harnden Express Co.....	Freight on one package.....	75	
	Boston Daily Advertiser.....	Subscription from April 4, 1863, to April 4, 1864.....	8 00	
7	Jos. T. R. Plant & Co.....	Putting down carpet, border, and oil-cloth.....	4 00	
	James B. Dodson.....	274 square yards oil-cloth, at \$1 75.....	46 42	
8	King & Baird.....	1,000 large envelopes.....	50 00	
		Rolling 10 reams large post.....	5 00	
		Rolling 10 reams 1/2 sheet letter.....	5 00	
		Rolling 5 reams whole sheet letter.....	3 75	
		1,000 copies pamphlet, 20 pages.....	50 00	
		1 book, assistant assessors.....	26 00	
		1 book, deputy collectors.....	26 00	
		1 book, deputy collectors.....	26 00	
		10,000 circulars, notice to dealers and manufacturers of commodities liable to stamp tax.....	60 00	
		2,000 circulars, No. 12, letter sheet.....	25 00	
		1,500 draft notice, original and duplicate—3,000 in all.....	30 00	
				226 75
	G. M. Powell.....	Expenses attending an official visit to New York.....	41 65	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1863.				
Dec. 10	Amer. Telegraph Co.	Transmission of telegrams during November...		\$81 90
24	J. Disturnell.	8 U. S. Registers, for 1864.		6 00
Nov. 7	M. O. Roberts, agent.	Transportation of revenue stamps from New York to San Francisco, in charge of Mr. P. D. Moore, \$50,000, at 5-16 of 1 per cent.		156 25
1864.				
Jan. 2	Walter Butler	25 loads mail, at 75 cents per load	\$18 75	
		1 extra load	75	19 50
	Samuel H. Williams	Washing 28 dozen towels during December, 1863, at 31 cents		8 68
4	Boteler & Wilson	1 revolving office chair	12 00	
		2 revolving office chairs	26 00	
		1 gilt frame and glass	10 00	
		8 high revolving chairs, at \$7 50	60 00	110 00
5	William F. Downs	Expenses attending an official visit to New York and Cleveland	100 00	
		Expenses of seven visits to public printers on official business and incidentals	31 95	131 95
6	Harnden Express Co.	Freight on one package to A. T. Dorney from New York	50	
		Freight on one package to Hon. J. J. Lewis from Philadelphia	50	
		Freight on one package to Hon. J. J. Lewis from Philadelphia	50	
		Freight on one package to Hon. J. J. Lewis from Philadelphia	50	2 00
	C. S. Whittlesey	1 feather duster	2 50	
		2 sets fire-irons and stands, at \$2	4 00	
		2 sets fire-irons and stands, at \$2 25	4 50	
		4 coal hods, at \$1 75	7 00	18 00
	L. J. Middleton & Co.	3 pecks of ice, furnished daily, from January 1st to March 31, at 12½ cts. per peck, 77 days	28 87	
		4 pecks daily, from April 1st to December 31st, 236 days	118 00	146 78
7	Thomas W. Price	1 book monthly statements, class D, ruled, and printed to order	15 00	
		500 sheets paper, printed to order	16 00	31 00
	Wm. Richards	Expenses attending an official visit to New York and Boston		65 00
9	H. P. & R. H. Small	1 Abbott's Digest, vol. 6	2 00	5 50
	Wm. Orme & Son	3 dozen hotel soap	75	
		3 dozen castle soap	75	
		16 cakes soap	96	
		18 cakes honey soap	1 44	5 15
12	J. H. Shannon & Co.	15-100 imperial gas economisers, at 45 cts. each		6 75
	Thomas Harland	Expenses attending an official visit to New York		21 20
	Adams Express Company, (Nov. bill.)	1 box to Hon. W. H. Brisbane, Beaufort, S. C.	7 75	
		1 package from Philadelphia to Hon. J. J. Lewis	75	
		1 bale from Philadelphia to Hon. J. J. Lewis	1 00	
		1 package from Philadelphia to Internal Revenue Department	50	
		1 box from Philadelphia to William F. Downs, chief clerk	50	
		1 box from New York to Hon. J. J. Lewis, Commissioner	2 25	
		1 box from New York to Hon. J. J. Lewis, Commissioner	75	13
16	Adams Express Company, (Dec. bill.)	1 package from Philadelphia to Hon. J. J. Lewis	50	
		1 box from New York to Hon. J. J. Lewis	3 00	
		1 package from Philadelphia to Hon. J. J. Lewis	75	
		1 box from Philadelphia to Hon. J. J. Lewis	75	5 00
Feb. 1	Walter Butler	Carting 26 loads heavy mail, at 75 cents		19 50
	Mrs. Hannah Ambush	Servants as laborer, in cleaning the rooms of the office, from December 29th to 31st, three days, at \$18 20 per month	1 74	
		From January 1st to 31st, inclusive	18 00	19 74
	Samuel H. Williams	Washing towels during January, 28 days, at 31 cents		8 68

DISBURSEMENT OF THE CONTINGENT FUND

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864.				
Feb. 2	A. B. Johnson.....	Expenses attending an official visit to Baltimore		\$12 00
	Sylvester Luther.....	Expenses attending an official visit to oil regions of Pennsylvania.....		132 32
4	Wm. B. Entwisle.....	2 pounds western glue, at 30 cents.....		60
	Philp & Solomons.....	3 blank books.....	\$2 00	
		Binding 25 volumes internal revenue in Turkey.....	62 50	
		Covering medium book with canvas.....	9 50	
		2 sheets Bristol board.....	50	
		1 8-quire demy register of letters.....	23 00	
		1 blank book.....	75	
		Frame for table of distances.....	3 00	
		4 volumes laws of Congress, 1861, 1863.....	4 75	
8	Isaac McKeen, Jr.....	Services as first-class clerk, from Feb 1st to 8th, 1864, inclusive, 8 days, at \$1,200 per annum.....	96 37	99 00
		Less 3 per cent. tax on \$13 18.....	39	
	Amer. Telegraph Co...	Transmission of telegrams during the month of December, 1863.....		25 94
	Harnden Express Co...	Freight on 1 package from Philadelphia.....	50	16 72
		Freight on 1 package, \$301 50, from New York.....	1 75	2 25
	Joseph L. Savage.....	1 wire rat-trap.....	1 00	
		Half dozen mouse-traps, at 10 cents.....	60	1 60
13	W. H. Kemble, (stamp agent, Phila.)	Registering 313 packages internal revenue stamps at Philadelphia post office in November and December, 1863, at 20 cents.....		62 60
		Registering 275 packages internal revenue stamps at Philadelphia post office in January, 1864, at 20 cents.....		55 00
	North Penn. R. R. Co...	Rent of stamp office, Philadelphia, for quarter ending September 30, 1863.....		37 50
16	North Penn. R. R. Co...	Rent of stamp office, Philadelphia, for quarter ending December 31, 1863.....		37 50
	John M. Butler.....	Printing 1,000 impressions drafts.....	20 00	
		Printing 1,000 face tints.....	15 00	
		1,000 sheets paper.....	25 00	
		Binding three books.....	10 50	
		Engraving new draft plate.....	100 00	
		Printing 1,000 drafts.....	15 00	
		Printing 3,500 drafts.....	52 50	
		1,500 sheets paper.....	37 50	
		Binding 9 books drafts, at \$3 50.....	31 50	307 00
	James H. Orne.....	71 5-8 yards Brussels and border, at \$2 25.....	161 15	
		2 2-3 yards Brussels carpets, at \$2 25.....	6 00	
		1 beam rug.....	8 00	
		Wrapper.....	1 00	
		Making 84 5-8 yards Brussels and border, at 8 cts.....	6 77	
		10 yards single border Brussels, at \$1 12½.....	11 25	194 17
22	Amer. Telegraph Co...	Transmission of telegrams during the month of January.....		62 56
16	Gilbert T. Hays.....	Services as special agent, or detective, in investigating alleged violations of the excise law of the United States, personally and through my employes, Brown and Dunshee: My services, 29 days, at \$3 per day.....	87 00	
		Paid John Dunshee, 29 days, at \$3 per day.....	87 00	
		Paid Thomas D. Brown, 29 days, at \$3 per day.....	87 00	261 00
22	Adams Express Co.....	1 package from Philadelphia to J. J. Lewis.....	50	
		1 package from New York to J. J. Lewis.....	75	
		1 box from Philadelphia to W. F. Downs.....	75	
		1 box from Philadelphia to J. J. Lewis.....	50	
		1 package from New York to J. J. Lewis.....	75	3 25
	Washington City Post Office.....	Postage on letters, &c., from October 28 to December 31, 1863.....		13 13
	Sibley & Guy.....	1 hatchet, 75 cents; 1 chisel, 75 cents.....	1 50	
		1 corkscrew, 40 cents; 1 duster, \$2 50.....	2 90	4 40
	Philp & Solomons.....	1 call-bell, \$5; 1 eraser, 50 cents; 1 paper weight, \$1.....	6 59	
		2 gross pens, \$1 90; 1 dozen gold penholders, \$4 50; 12 dozen tape, \$6.....	12 40	
		1 can mullage, \$1; 1 dozen boxes matches, 25 cents; half ream commercial note, \$1 20.....	2 45	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864. Feb. 22	Philp & Solomons—Con.	500 envelopes, \$2 20; 1 gross pens, 80 cents; 1 ream card blotter, \$13 33. 1 lb. wafers, 35 cents; 1 box lead, 9 cents; 1 dozen reference files, \$4 50. 3 gross Perry's pens, \$4 50; half ream eng. cap, \$4 50; 1 bottle carmine, \$3 50. 1 ream quarto post, \$2 03; 6 gross 44 bands, \$16 50; 84 gross bands, \$30. 1 box mucilage, 75 cents; 250 No. 6 envelopes, \$1 10; 1 dozen Arnold's fluid, \$6 40. 1 dozen Arnold's copying ink, \$12 90; 1 ream quarto post, \$2 03; 6 penholders, \$1 50. 3 dozen bbl. pens, \$1 50; 2 portfolios, \$6 50; 1 blank book, \$1 50. 3 gross pens, \$2 85; 1 bottle blue ink, 54 cts.; 1 cup and sponge, 63 cents. 1 gold pen, No. 7, \$2 83; 1 ream blue legal cap, \$8. 3 gross pens, \$2 85; 500 official envelopes, \$3 15; 1 blank book, \$2 50. 1 eyelet machine, \$3; 1 box eyelets, 25 cents; 4 gross pens, \$3 80. 1 lb. rubber, \$2; 1 ream legal cap, \$4 15; 1 ream Congress cap, \$4 95. 1 dozen carmine, \$3 90; 1 lb. sponge, \$1 50; 1 knife, \$1 50; 1 blank book, 55 cents. 1 gold pen, No. 7, \$2 83; 2 ruling pens, \$3; 1 knife, \$2. 2 pair shears, \$3; 2 copying books, \$5; 1 ream extra blue cap, \$10. 1 pair shears, \$1; 1 blank book, 55 cents; 250 envelopes, No. 6, \$1 32. 250 envelopes, No. 2, \$1 10; 1 ream commercial note, \$1 20; 1 dozen Bristol boards, \$4 50. 2 boxes ent quills, \$1 50; 1 blank book, \$2 60; 1 ruling pen, \$1 50. 1 ream blue quarto post, \$4; 1 blank book, \$4; 1 blank book, \$2 60. 1 ream quarto post, \$5 05; 4 packages plas, \$6; 8 reams copying paper, \$28 80. 4 erasers, 92 cents; 2 gross Faber's pencils, \$10 90; 1 gross, red and blue, \$9. 1 can mucilage, \$1; 1 lb. sealing-wax, \$1 50; 3 gross pens, \$2 85. 4 gross bands, \$6; 94 gross bands, \$17 25; 34 dozen penholders, 87 cents. 1 ream envelope paper, \$6 85; 250 letter en- velopes, \$1 33. 160 assorted knives, \$409 65; 2 gold-mounted pencils, \$19. 6 ladies' knives, \$15 88; 1 eraser, 59 cents; 10 knives, \$31. 1 journal, \$9; 2 knives, \$6; 1 scrap book, \$3. 1 dozen visiting cards, \$5; Briggs's bill, \$28 69.	\$16 33 4 94 12 50 38 53 8 23 16 43 9 50 4 02 10 83 8 50 7 05 11 10 7 45 7 83 18 00 2 87 6 80 5 60 10 60 39 65 20 82 5 35 94 12 8 18 428 65 47 47 17 00 33 69	
		Less by 22 knives returned.....	553 71 46 51	
27	Blanchard & Mohan..... John M. Butler.....	1 Lynch's patent paper moistener. Printing 1,000 envelopes, Commissioner, twice, No. 9. Printing 500 envelopes, Com'er, twice, No. 84. Printing 2,500 envelopes, letter, No. 64. Printing 600 envelopes, cloth lined. Printing 500 envelopes, letter, No. 64. Printing 536 envelopes, cloth lined. Printing 1,000 envelopes, letter, buff. Printing 500 envelopes, official. Printing 500 envelopes, letter, No. 6. Printing 1,500 envelopes, official. Printing 2,700 envelopes, official. Printing 3,000 envelopes, official, twice. Printing 500 envelopes, buff, letter. Printing 2,300 envelopes, deputy commissioner, No. 64, twice. Printing 2,600 envelopes, Commissioner, No. 84. Printing 500 envelopes, Commissioner, No. 64. Printing 2,500 envelopes, letter, No. 64. Engraving letter head. Printing 20 reams 1 sheets, Carew.	10 00 5 00 15 00 3 60 3 00 3 21 6 00 3 00 3 00 9 00 16 20 30 00 3 00 20 00 26 00 3 00 15 00 12 00 57 60	\$807 20 3 50

DISBURSEMENT OF THE CONTINGENT FUND

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864.				
Feb. 27	John M. Butler—Con..	Printing 5 reams whole sheets, Carew.....	\$14 40	
		Printing 9,500 envelopes, deputy commissioner, twice, No. 84.....	95 00	
		Printing 2,000 envelopes, Commissioner, No. 10.....	12 00	
		Printing 5,000 envelopes, Commissioner, No. 9.....	30 00	
		Printing 3,000 envelopes, Commissioner, No. 84.....	18 00	
		Printing 1,000 envelopes, Commissioner, No. 84.....	6 00	
		Printing 3,000 envelopes, Commissioner, No. 10.....	18 00	
		Printing 500 envelopes, letter, No. 64.....	3 00	
		Printing 1,000 envelopes, letter, No. 6.....	6 00	
		Printing 3,000 envelopes, letter, No. 6.....	18 00	
		Printing 189 envelopes, No. 84.....	1 13	
				\$465 14
	A. B. Johnson.....	Expenses attending an official visit to Baltimore.....		49 35
	B. Westerman & Co.....	1 Cbenlg and Oesterreich, Budget of 1862, 2 vols 1 Tilaby—Treatise on the Stamp Laws, with 3 supplements.....	5 35	
		60 per cent. premium on gold.....	13 50	
			1 35	30 20
29	Sylvester Luther.....	Expenses attending an official visit to New York and Pennsylvania.....		67 84
	Hannah Ambush.....	Cleaning rooms during this month.....		18 00
March 1	Adams Express Co.....	Express charges on one package from New York.....		75
2	John Bittman.....	Travelling expenses on official business, 4,265 miles, at 10 cents.....		426 50
10	A. B. Johnson.....	Expenses attending an official visit to New York 1 copy "Johnson's New Atlas".....		63 27
23	J. W. Wilson.....	Services rendered to the assessor of the ninth district of New York, from October 1, 1863, to March 1, 1864, five months.....		16 00
	Horatio Reed.....	Amount paid for the following internal revenue stamps delivered to Wm. H. Kemble, stamp agent, from October 1, 1863, to February 29, 1864, embracing all orders on and between those dates, amounting in the aggregate to fifty-nine millions eight hundred and eighty- six thousand five hundred and thirty-eight stamps, viz: October, 1863.....16,292,569 November, 1863.....9,708,992 December, 1863.....13,888,346 January, 1864.....9,556,035 February, 1864.....10,440,596 59,886,538		750 00
27	Butler & Carpenter....	At 33 cts. per 1,000.....		19,762 56
		Cleaning rooms during the month.....		18 00
30	Hannah Ambush.....	Registering 322 packages revenue stamps, at 20 cents.....		64 40
	Wm. H. Kemble.....	Expenses attending an official visit to New York.....		25 31
	Thomas Harland.....	Carrying mail 27 times during the month, at \$1.....		27 00
31	Walter Butler.....	July 30, 1863, for affidavits.....	50	
April 1	W. H. Kemble.....	September 5, 1863, for janitor.....	9 75	
		December 4, 1863, for expenses to Washington.....	21 80	
		January 30, 1864, for box rent at post office.....	9 00	
		January 30, 1864, for ink.....	80	
		February 1, 1864, for janitor to 5th ultimo.....	13 50	
		April 1, 1864, for janitor in full.....	9 75	
		Registering stamps at post office, viz: March 29, 17 packages, at 20 cents.....	3 40	
		March 30, 7 packages, at 20 cents.....	1 40	
		April 1, 9 packages, at 20 cents.....	1 80	
		Porterages, March 1, 50 cents; March 24, 40 cents.....	90	
				65 60
	Fitch, Estee & Co.....	25 English books on taxation, at \$11 81.....	295 25	
		93 books, notice and demand to tax-payers, at 77½ cents.....	72 07	
		16 books, receipts for tax on salaries, litho- graphed in triplicate, 6,400 receipts, ½ sheep, cloth sides, at \$28 25.....	452 00	
		156 German books on taxation, \$5 56.....	867 36	
		1 French book on taxation.....	6 00	
				1,692 68
	Benjamin Payn, (spe- cial agent.)	Railroad fare from Albany, New York, to Washington.....	11 40	
		Railroad fare from Washington to Baltimore.....	1 50	
		Railroad fare from Baltimore to Washington and return.....	3 00	
		Railroad fare from Baltimore to Washington.....	1 50	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864. April 1	Benjamin Payn—Con.	Hotel bill at Baltimore.....	\$50 25	
		Railroad fare from Baltimore to Albany.....	11 40	
		Railroad fare from Albany to New York.....	3 10	
		Hotel bill in New York.....	10 00	
		Railroad fare from New York to Washington, and back to Baltimore.....	9 75	
		Railroad fare from Baltimore to New York, \$6 75; hotel bill at Baltimore, \$25 50.....	32 25	
		Hotel bill at Philadelphia and New York.....	4 25	
		Railroad fare from New York to Albany, \$3 15; hotel bill in New York, \$3 50.....	6 65	
		Railroad fare from New York to Baltimore, \$6 45; Baltimore to Washington and back, twice, \$6.....	12 45	
		Hotel bill in Washington and Baltimore.....	53 50	
		Railroad fare from Baltimore to New York, \$8; hotel bill in New York, \$2.....	10 00	
		Railroad fare from New York to Baltimore and return, 6 30; lunch, 25 cents.....	6 55	
		Hotel in New York, \$3 50; railroad fare from New York to Washington, \$8 25.....	11 75	
		Hotel in Washington, \$3 50; railroad fare from Washington to Baltimore, \$1 50.....	5 00	
		Hotel bill in Baltimore.....	4 00	
		Railroad fare from Baltimore to Washington.....	1 50	
				\$249 80
	John B. Stevens.....	Expenses attending an official visit to Baltimore.		42 00
	Gales & Seaton.....	500 copies of National Intelligencer of March 10, 1864.....		7 50
	Thomas Harland.....	Expenses attending an official visit to Baltimore.		6 50
	W. H. Kemble.....	Registering 326 packages internal revenue stamps, at 20 cents.....		65 20
	Wm. Wistar, treasurer.....	1 quarter's rent of stamp agency office, Phila- delphia.....		37 50
	A. T. Hufty.....	1 dozen carmine, \$4 50; 1 ream cap paper, \$5.....	9 50	
		1 small file, 50 cents; paper, printing and bind- ing 4 bill books, \$40.....	40 50	
		1 inkstand, \$1 50; 2 gross steel pens, \$2; 1 doz. penholders, 50 cents.....	4 00	
		1 dozen pencils, \$1; 1 ream bill paper, \$6; 1 bottle fluid, 75 cents.....	7 75	
		1 quire blotting board, \$2; 2,000 envelopes, printed, \$11 50.....	13 50	
		Paper, and printing 1 ream headings.....	7 00	
		2 reams double-cap, ruled to order.....	32 00	
		1 half-bound book, \$1 50; 2 dozen gum bands \$1 25.....	2 75	
		1 bottle fluid, 75 cents; 1 gross steel pens, \$2.....	2 75	
		1 eraser, 50 cents; 1 ream note paper, \$3.....	3 50	
		1 full-bound book, \$5; 2 half-bound books, \$4.....	9 00	
		1 gross pens, \$1; 1 bottle mucilage, \$1; 1 blank book, 50 cents.....	2 50	
		Paper, printing, and binding 4 bill books.....	40 00	
				174 75
	American Telegraph Co.	Transmission of telegrams during the month of February.....		8 70
	Harnden Express Co...	Freight on 1 box from Philadelphia.....		3 35
	Adams Express Co.....	Freight on 1 package (\$50,000) from Philadel- phia to J. J. Lewis.....	12 50	
		Freight on 1 box from Philadelphia to J. J. Lewis.....	3 50	
				16 00
8	W. H. Braund.....	Volume 6 of Rebellion Record.....		5 50
	Harnden Express Co...	Freight on 3 packages from Philadelphia.....		2 00
13	Laurin Dewey, special agent.	Salary for 84 days as special agent, at \$5.....	420 00	
		Travelling expenses, 2,083 miles, at 10 cents.....	208 30	
				628 30
18	Adams Express Co.....	Freight on 1 box from Philadelphia.....	1 00	
		Freight on 1 package from New York.....	1 00	
				2 00
20	J. S. Homans.....	1 copy Merchants and Bankers' Almanac for 1864.....		1 25
	American Telegraph Co.	Transmission of telegrams during the month of March, 1864.....		37 55
28	Isaac Pugh.....	Registering 328 packages stamps, at 20 cents.....		77 60
	Do.....	Incidental expenses of stamp agency office, Philadelphia, 2 carpet bags.....	9 50	
		Removing furniture.....	1 50	
				11 00
	Butler & Carpenter....	For 13,515,589 stamps, at 33 cents per M.....		4,460 15

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864.				
April 30	Philp & Solomons.....	3 diaries, \$9 50; 4 diaries, \$12.....	\$21 50	
		Covering medium book with canvas.....	2 50	
		2 royal exhibit of taxes, books to order.....	44 00	
		10 demy record of letters, ruled, printed, and bound to order.....	120 00	
		15 demy record of letters, ruled, printed, and bound to order.....	180 00	
		2 directories, \$4; 3,000 letter envelopes, printed, \$21.....	25 00	
		Covering demy book with canvas.....	2 00	
		1 royal blank book, record of taxes remitting.....	21 50	
		4 demy books, registers of miscellaneous letters received.....	74 00	
		Covering medium book with canvas.....	2 50	
		1 medium book to order, record of distilled spirits.....	25 00	
		Binding one volume, law calf.....	2 50	
		1 book, assistant assessors' report, to order.....	33 00	
		1 large map, to order.....	15 00	
				\$567 50
	Thos. Harland.....	Expenses attending an official visit to New York		26 15
	Walter Butler.....	Carrying the mail 25 days during the month of February.....		25 00
May 1	Hannah Ambush.....	Cleaning rooms during the month of April.....		18 00
	Samuel H. Williams.....	Washing 28½ dozen towels for month of April, at 31 cents.....		8 84
	Baltimore & Ohio Railroad.	Freight on 3 boxes, April 8, \$1; 1 box, April 14, 50 cents.....	1 50	
		Freight on 5 boxes, April 4, \$1 50; 3 boxes, April 16, \$1.....	2 50	
		Freight on 3 boxes, April 18.....	1 00	
		Freight on 3 boxes, April 9.....	1 00	
				6 00
	Edw. A. Rollins, dep'ty commissioner.	Expenses of an official visit to New York.....		57 50
	M. Conant.....	Water colors and brushes for coloring map.....	2 33	
		3 small plates for preparing the colors.....	45	
		Smoothing the map after coloring.....	50	
				3 28
	The Evening Post.....	Subscription from April 3, 1864, to April 3, 1865.....		11 00
	Walter Butler.....	Carrying mail 26 days, (April,) at \$1.....		26 00
2	American Telegraph Co.	Transmission of messages during the month of April.....		42 45
3	Jos. J. May & Co.....	2 dozen brown huckaback towels.....		10 00
4	R. G. Corwin.....	Salary as special agent from January 27 to April 14, 1864, 79 days, at \$5.....	395 00	
		Travelling 2,736 miles, at 10 cents per mile.....	273 60	
				668 60
5	C. H. Parsons.....	Expenses attending an official visit to Philadelphia.....		41 80
11	Wm. Orme & Son.....	1 brush, 31 cents; 2 soap, 18 cents.....	49	
		Fancy soap, \$5 95; 1 bag flour, \$3.....	8 95	
		½ dozen brooms, \$2 40; wisps, 25 cents.....	2 65	
		3½ lbs. French castile soap, at 25 cents.....	8 25	
				20 34
14	Adams Express Co.....	Freight on 1 box from New York.....		1 25
16	Harnden Express Co.....	Freight on 1 box from Cleveland.....		4 40
21	Benj. Payn, sp'l agent..	Railroad fare from Washington to New York.....	8 25	
		Hotel bill in New York.....	2 50	
		Railroad fare from N. York to Albany and back.....	6 20	
		Board-room, &c., 10 days, for office purposes.....	36 50	
		Washing and coach-hire.....	2 00	
		Board, half room and fire, 10 days, at \$3 50.....	35 00	
		Fare from New York to Albany and return.....	5 60	
		Fare from Albany to N. York and return by boat.....	5 00	
		Do.....do.....do.....do.....	5 60	
		Do.....do.....do.....do.....	5 00	
		Cleaning office, for repairs, lock on door, &c.....	8 00	
		Postage stamps.....	2 00	
		Board and half room and fire, 30 days.....	105 00	
		Weed, Parsons & Co.'s bill, books.....	38 25	
				264 90
25	D. W. Cheeseman, Asst. Treasurer U. S.	Expenses of stamp department, paid following persons:		
		John Wignore.....	113 00	
		San Francisco Bulletin.....	12 50	
		James Anthony & Co.....	8 50	
		D. E. Appleton & Co.....	5 25	
		H. Steele.....	7 00	
		Wells, Fargo & Co.....	115 50	
		Lukeman & Helmken.....	4 00	

Analytical statement of the contingent expenses, &c.—Continued.

Date.	To whom paid.	For what object.	Amount.	Total.
1864.				
May 25	D. W. Cheeseman, Asst. Treasurer U. S.—Con.	F. McCrellish & Co. Eastman & Godfrey Do .....do Frank Eastman, (2 bills)	\$13 50 47 30 6 50 27 00	\$360 05
26	King & Baird	500 circulars to assessors 1,000 circulars, No. 4. 1,500 blank returns by banks, &c., No. 3. Making 3 6-quire cash books, royal	8 00 20 00 20 00 75 00	
31	Butler & Carpenter Isaac Pugh, stamp ag't, Philadelphia. John B. Stevens American Telegraph Co	14,580,649 stamps, at 33 cents per M Registering 353 packages stamps, at 20 cents Expenses attending an official visit to New York Transmission of telegrams during the month of May .....	..... ..... ..... .....	123 00 4,811 61 70 60 211 75
	Hannah Ambush	Taking care of and cleaning rooms for the month of May .....	.....	54 94
June 1	S. H. Williams	Washing 29 dozen towels in May, at 31 cents .....	.....	18 00
	Walter Butler	Carrying 26 loads mail during the month of May .....	.....	8 99
6	Thomas Harland	Expenses attending an official visit to New York .....	.....	26 00
11	A. B. Johnson	Expenses attending an official visit to Easton and Bethlehem, Pennsylvania .....	.....	27 85
13	Butler & Carpenter	10,596,962 internal revenue stamps, at 33 cents per M .....	.....	14 31
21	John F. Trow	1 New York city directory .....	.....	3,496 99
23	Lauria Dewey	Salary as special agent from April 5 to May 31, 1864, 57 days, at \$5 .....	.....	4 00
		Expenses for same period of time	285 00 209 49	494 49
30	Isaac Pugh, stamp ag't, Philadelphia.	Registering 274 pkgs. internal revenue stamps, at 20 cents .....	.....	58 80
		Box rent for six months	4 00	18 00
	Hannah Ambush	Cleaning rooms for month of June .....	.....	26 00
	W. Butler	Carrying mail 26 times in month of June .....	.....
	Hannah Ambush	4 days' service, cleaning rooms, &c., in July, 1862, at \$18 per month .....	.....	2 31
	Samuel H. Williams ...	Washing towels, 29 doz., during the month of June, at 31 cents .....	.....	8 83
	Adams Express Co.	2 boxes from New York, June 9	5 50	
		1 box from New York, June 20	3 25	
		1 package from New York, June 22	75	9 50
	J. F. Bailey	Draft on treasurer's warrant, No. 406, dated July 6, 1863, on account of stationery furnished this office .....	.....	6,000 00
Total amount of contingent exp nses for the fiscal year ending June 30, 1864				69,637 79

Statement of the condition of the fund appropriated for the contingent expenses of the office of the Treasurer of the United States for the year ending June 30, 1864; prepared in obedience to the provisions of the twentieth section of the act of Congress of August 26, 1842.

State of appropriations.	Amount.	Total.
Balance of the appropriation for the year ending June 30, 1862, not drawn from the treasury on the 1st July, 1863	\$100 00	\$1,681 47
Balance remaining in the hands of the agent on the same day	81 47	
And there was appropriated by the act of	1,500 00	
Between the 1st July, 1863, and 30th June, 1864, there was expended, (as will appear by the analytical statement subjoined,) the sum of .....	.....	1,524 72
Leaving a balance remaining in the hands of the disbursing agent .....	.....	156 75

Analytical statement of the contingent expenses of the office of the Treasurer of the United States from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
J. F. Bailey	Miscellaneous items of stationery		\$200 00
John Ogden	2 water cans, \$3; 1 spittoon, 40 cents		3 40
M. W. Galt & Bro.	1 gold pen, (Levi Brown)		2 50
J. P. Burtholow	19 pounds rope, at 20 cents		3 80
William Noell	Painting, tripping, and putting up 12 large window blinds		72 00
George Weaver	Hack-hire		2 00
H. Blau	Making and putting up 2 curtains and cornice		13 00
J. Disturnell	5 United States Registers for 1864		3 75
American Bank Note Co.	Printing 250 impressions, 4 drafts, on treasury warrants	\$8 75	
	Internal revenue drafts, treasury warrant	3 75	
	250 impressions, 4 drafts, navy warrant	8 75	
	500 impressions numbered	9 00	
	Paper, 500 sheets	12 50	
	Binding 2 books	5 00	
			47 75
Daniel Robertson	Washing 90 towels per week for 13 weeks, equal to 1,170, at 3 cents		35 10
James Giffillan	5 packages street railroad tickets		5 00
L. J. Middleton	200 pecks ice, at 12½ cents		25 00
American Telegraph Co.	From Spinner to Miller, Philadelphia	57	
	From Spinner to Whipple, Lausenburg	90	
	From Spinner to Cisco, New York	1 35	
	From Spinner to McIntyre, Philadelphia	30	
	From Spinner to Bachelor, Pittsburg	75	
	From Spinner to Root, Richfield	1 12	
	From Spinner to Havens, Chicago	1 63	
	From Spinner to Carson, Cincinnati	2 16	
	From Spinner to Norton, Syracuse	1 00	
	To Spinner from McIntyre, Philadelphia	1 35	
	To Spinner from Root, Cairo	2 86	
	From Spinner to Root, Cairo	3 03	
	From Spinner to Carson, Cincinnati	1 35	
	From Spinner to Sherman, New York	1 45	
	From Spinner to Hale, Ogdensburg	1 75	
	From Spinner to Cisco, New York	60	
	From Spinner to Chandler, Boston	90	
			23 09
Gales & Seaton	Daily National Intelligencer from January 1, 1863, to July 10, 1863		5 50
Baltimore & Ohio R. R.	Freight on 1 lounge and 1 table		4 50
American Telegraph Co.	From Spinner to Cisco, New York	1 10	
	To Spinner from Cisco, New York	1 00	
	From Spinner to McIntyre, Philadelphia	30	
	From Spinner to E. Lincoln, Boston	90	
			3 30
Philp & Solomons	1 Bank Note Delineator	13	
	6 dozen blank books	24 00	
	1 check-cutter	3 00	
	6 dozen blank books, to order	36 00	
	1 blank book, \$1 75; 1 bottle red stamping fluid, \$5 50	7 25	
	1 bottle black stamping fluid	4 00	
	2 extra rollers for press	2 50	
	4 letter-clips, \$3; 12 brass letters, \$9	12 00	
	12 figures, \$6 50; 12 packs pins, \$1 25	7 75	
	1 tin case red stamping ink	3 00	
	10 wax, 50 cts; 4 bundles pins, \$3; 1 doz. quart ink, \$4 80	10 30	
	1,000 white envelopes, prepared to order	3 50	
			113 43
M. Hellprins	1 set New American Cyclopædia, 16 volumes		66 00
American Telegraph Co.	From Spinner to Cisco, New York	63	
	From Spinner to Chandler, Boston	1 35	
	From Spinner to Gallagher, Louisville	2 35	
	From Spinner to Farrar, St. Louis	3 02	
	From Spinner to Chandler, Boston	90	
	To Spinner from Gallagher, Louisville	1 48	
	From Spinner to Carney, Fort Leavenworth	3 69	
	From Spinner to Cisco, New York	50	
	From Harney, Chicago, \$1 65; from Carney, Leavenworth, \$4 95	6 60	
	To Sumner, Detroit, \$1 45; to Walborn, Phila., 30 cents	1 75	
			22 29
F. A. Lutz	1 mail bag		6 00
American Bank Note Co.	Printing 2,500 impressions, 4 drafts, on war warrants	87 50	
	Numbers on war warrants	30 00	
	Paper, 2,500 sheets	62 50	
	Binding 10 books	25 00	
			905 00

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
American Bank Note Co.	Printing 750 impressions, 4 drafts, on treasury warrants . . .	\$26 25	
	Customs on 250	3 75	
	Diplomatic on 250	3 75	
	Paper, 750 sheets	18 75	
	Binding 2 books	7 50	
			\$60 00
James Gillfillan	Street railroad tickets		5 00
Francis Lamb	1 oval French plate mirror	40 00	
	Repairing and regilding frame	9 50	
	1 looking-glass plate for frame	1 50	
			51 00
A. Boyd	6 copies Washington Directory		12 00
Washington City P. O.	Postage from October 20 to December 31		3 82
C. Bohn	† dozen Congressional Directory		1 50
James J. May & Co.	5 packs pins		5 00
National Republican	From June 1, 1861, to July 1, 1862	3 70	
	From January 17, 1863, to June 1, 1863	2 10	
			5 80
Wm. S. Mitchell & Co.	48½ yards tapestry, at \$1 62½	79 22	
	20 yards striped rep, at \$5 50	110 00	
	27 yards gimp, at 75 cents	20 25	
	40½ yards selicie, at 62½ cents	25 31	
	6 centre tassels, at \$2 50	15 00	
	9 yards cord, at 50 cents	4 50	
	4 loops, at \$1	4 00	
	4 loop hooks, at 37½ cents	1 50	
	4 cornices, at \$5	20 00	
			279 78
Samuel S. Wood	2 silk flags		4 00
Gates & Seaton	Publishing in the National Intelligencer Treasurer's state- ment		50 00
J. W. Wilson	1 copy of Johnson's New Atlas		16 00
National Republican	Advertising weekly statement		76 00
Daniel Robertson	Washing 94 towels per week for 13 weeks, equal to 1,222, at 3 cents	36 66	
	Making and stamping 20 towels	2 50	
			39 16
American Bank Note Co.	Printing 250 impressions, 4 drafts, on treasury warrants . . .	8 75	
	250 internal revenue warrants	3 75	
	250 numbered	3 00	
	Paper, 250 sheets	6 25	
	Binding 1 book	2 50	
			24 25
Evening Post	From June 11, 1864, to June 11, 1865		11 00
W. H. & O. H. Morrison	1 Colton's Atlas		18 00
Total			1,524 72

TREASURY DEPARTMENT,
Register's Office, November 14, 1864.

SIR: I have the honor to transmit herewith a statement of the contingent expenses of the Register of the Treasury Department for the fiscal year ending June 30, 1864.

Very respectfully, your obedient servant,

S. B. COLBY, *Register.*

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

DISBURSEMENT OF THE CONTINGENT FUND

General statement of the condition of the fund appropriated for the contingent expenses of the Register of the Treasury Department for the fiscal year ending June 30, 1864; prepared in obedience to the provisions of the twentieth section of the act of Congress of August 26, 1842.

State of appropriation.	Amount.	Total
In hands of disbursing clerk July 1, 1863.....	\$760 74	
Balance of appropriation July 1, 1863.....	1,500 00	
Appropriated by act of February 25, 1863.....	5,000 00	\$7,260 74
Expended during the fiscal year, per analytical statement.....	6,137 67	
In hands of disbursing clerk July 1, 1864.....	662 33	
Balance of appropriation June 30, 1864.....	460 74	7,260 74

Analytical statement of the contingent expenses of the Register of the Treasury from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
J. H. O'Shaughnessy.....	Livery and car tickets to public printing office.....		\$7 00
L. Blodgett.....	Fares to printing office, brush, pens, copy of United States tariff of 1862.....	\$9 90	
	Salary as clerk May, 1863.....	136 26	146 16
Isaac Angeny.....	Arranging and filing marine papers from June 1, 1863, to June 30, 1864.....		1,300 00
J. Rupert.....	Carriage-hire, postage stamps, revenue stamps, putting down carpets, washing towels, &c., from July 1, 1863, to June 30, 1864.....		187 29
Franklin & Co.....	3 magnifying glasses.....		5 25
Henry Kaiser.....	File boards, chairs, tables, repairing furniture, &c.....		381 75
C. Itryll.....	Services in counting postal currency August and September, 1863.....		100 00
Nancy White.....	Services in taking care of rooms, &c.....		59 22
J. L. Dorwart.....	For Chronicle newspaper.....		11 70
W. W. Burdeth.....	Carpeting, oilcloth, &c.....		102 83
Hudson Taylor.....	Stationery, &c., &c.....		25 35
Franco American.....	Subscription to newspaper.....		10 00
F. Brown.....	Candles.....		3 60
G. M. Wight.....	Furniture, &c.....		116 25
American Telegraph Co.....	For telegrams at different times.....		43 31
John Markriter.....	Paper-hanging, &c.....		38 57
P. White & Co.....	Brooms, candles, brushes, soap, gum-arabic, &c.....		91 98
Walker Lewis.....	Washing towels, &c.....		61 25
W. H. Braund.....	Books, Rebellion Record, &c.....		33 00
F. Taylor.....	Stationery, books, &c.....		71 57
S. G. Bowen, P. M.....	Postage, &c.....		19 44
L. Tree.....	do.....		9 06
L. Clephane.....	do.....		9 82
Wm. Noell.....	Repairing window-blinds, painting, &c.....		21 63
New York Tribune.....	Subscription for paper.....		8 00
A. Gatchurat.....	Carrying fuel, &c., as additional laborer.....		219 82
J. V. Coburn.....	Candles, buckets, brushes, &c.....		35 87
W. S. Thompson.....	Gum-arabic, &c.....		4 00
J. C. McGuire & Co.....	Water-cooler.....		5 50
L. J. Middleton.....	Ice for office.....		55 37
Webb & Beveridge.....	Looking-glass, spittoon, soap, tumblers, &c.....		6 15
Gules & Seaton.....	Subscription for National Intelligencer.....		10 00
National Republican.....	Advertising receipts and expenditures, newspaper, &c.....		23 00
Charles Noll.....	Services as laborer, carrying fuel, and cleaning rooms, &c.....		103 90
Henry Elm.....	Filing marine papers, &c.....		267 74
James McCooley.....	Services as laborer.....		174 50
E. & G. W. Blunt.....	Subscription to Am. Lloyd's Register.....		15 00
W. M. Shuster & Co.....	Brown linen plaid, tape, cotton spools, &c.....		13 48
A. Boyd.....	Washington Directory.....		2 00
C. Bohn.....	Congressional Directories.....		1 50
W. F. Murphy & Son.....	Stationery, &c.....		911 83
J. Mounteny.....	Repairing blowers, water-can, &c.....		4 20
Boteler & Wilson.....	1 glass.....		1 50
W. S. Mitchell & Co.....	Carpets, oil-cloth, druggets, matting, balze, &c.....		813 96
Jns. Coleman.....	Repairing gold pens, &c.....		3 00
Bianchard & Mohun.....	Letter paper, pens, &c.....		13 25
P. J. Bellow & Co.....	Soap.....		7 00

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid,	For what object.	Amount.	Total.
J. C. Wright	Services as laborer		35 00
J. Schmeidberger	Carriage-hire, &c		5 25
J. Digg	Whitewashing, &c		9 00
Stewart & Co	Brush, comb, brooms, &c		3 55
Philp & Solomons	Ink and pens		7 40
W. Hill	Services as laborer		70 23
H. Blair	Fixing carpets, &c		17 15
D. K. Apple	Services as clerk, &c		105 49
C. Woodward	Water-cooler and buckets		18 50
John Ogden	Baskets, &c		5 50
J. Halcolm	Greeley's American Conflict		4 00
	Amount paid by S. M. McKean, disbursing clerk, on account of stationery for the Register's office		5,837 67
	Total		300 00
			6,137 67

TREASURY DEPARTMENT, *Register's Office*, November 14, 1864.S. B. COLBY, *Register*.TREASURY DEPARTMENT,
Solicitor's Office, November 22, 1864.

SIR: In accordance with the requirements of the twentieth section of the act of Congress approved August 26, 1842, I have the honor to transmit herewith a general statement of the appropriations for the contingent expenses of this office, and a statement showing in detail the disbursements therefrom, during the fiscal year ending June 30, 1864, and the balance remaining unexpended on that day.

I am, with high respect, sir, your most obedient servant,

EDWARD JORDAN,
*Solicitor of the Treasury.*Hon. W. P. FESSENDEN,
Secretary of the Treasury.

Detailed statement of the sums paid from the contingent fund of the office of the Solicitor of the Treasury for "stationery, labor, and miscellaneous items, and for statutes and reports," for the fiscal year ending June 30, 1864; prepared in pursuance of the twentieth section of the act of August 26, 1842.

Date.	To whom paid.	Articles purchased, &c.	Amount.	Total.
1863. October 5	Thomas Dutton	Labor for second quarter 1863	\$75 00	
		Cash paid for repairing office chairs	3 50	
		9 dozen soap, at \$1. 50	3 00	
		1 pound soap, 13 cts.; 1 lb. soap powder, 12 cts.	25	
		Paid for official telegram to New York	50	
		Paid for expressage	75	
		Paid N. Callan for taking acknowledgment of deed for property in Michigan	1 00	
		Official telegram to E. D. Smith, district attorney, New York	1 25	
		Paid for putting head in ice bucket	25	
		Paid for 2 spittoons, at 50 cts. each	1 00	
		Labor for third quarter 1863	75 00	\$86
		4 dozen carpet brooms, at \$3 per dozen	1 50	
		Cash paid for 5 whisk brooms	1 31	
		Cash paid for 4 whisk brooms, at 25 cts. each	1 00	
		Cash paid for 6 dusting brooms, at 37½ cts. each	2 25	
		Cash paid for 4 gross of matches	38	

Detailed statement of the sums paid, &c.—Continued.

Date.	To whom paid.	Articles purchased, &c.	Amount.	Total.
1863.				
Oct. 5	Thomas Dutton.....	Cash for fares for Mr. Burr on official business.....	\$0 40	
		Cash for caning one chair seat.....	1 25	
		1 large bottle best oil.....	1 00	
		1 ream manilla paper.....	60	
				\$24 60
	Hudson Taylor.....	1 box quill pens.....	88	
		Subscription to American Review, 1863.....	5 00	
				5 66
	Franck Taylor.....	Thermometers.....	3 00	
		Purdon's Digest.....	6 50	
		Harper's Observations, &c.....	3 75	
		Rawles's Reports, vols. 1, 2, and 3.....	18 00	
		Parsons on Notes and Bills.....	12 00	
		Almanach de Gotha.....	2 75	
		Flemming & Tebbins's French and English Dictionary, 2 volumes.....	24 00	
		Oregon Session Laws, 1855 to 1860.....	10 50	
		2 National Almanacs, 1863.....	2 50	
		Worcester's 4to Dictionary.....	8 00	
		War Powers of the President.....	40	
				91 40
	American Telegraph Co.	Despatch to Montgomery Gibbs, New York.....	55	
		Do.....to Dennison, New York.....	50	
		Do.....to Hitchcock & Co, New York.....	50	
		Do.....to Larned, Chicago.....	2 97	
				4 52
Aug. 15	American Telegraph Co.	Despatch from Solicitor to B. F. Pleasants, N. Y.....	75	
		Do.....to E. D. Smith, N. Y.....	65	
		Do.....to E. D. Smith, N. Y.....	78	
		Do.....to Barney.....	95	
				3 13
July 24	James Sheeky.....	5 vols. Rebellion Record.....		25 00
	McGill & Witherow.....	Printing 100 warrants of distress.....		6 00
Oct. 24	Jno. M. Butler.....	Engraving and printing letter head and envelopes.....		101 99
	Wm. H. Wheeler.....	Washing 18 windows, at 20 cts.....		3 60
Nov. 11	W. H. & O. H. Morrison	1 Hillard on Bankrupt Law.....	5 00	
		1 Wheaton's International Law.....	7 40	
		1 Allen's Reports, vol. 4.....	5 00	
				17 50
	C. W. Boteler & Son.....	1 pair andirons.....		6 50
Dec. 3	Ball, Black & Co.....	1 marble clock, \$60; 1 bronze figure, \$20.....	80 00	
				80 00
Dec. 28	J. Disturnell.....	3 United States Registers for 1864.....		2 25
Dec. 30	J. C. McGuire.....	2 oak revolving office chairs, at \$10.....		20 00
	Thomas Dutton.....	Labor for 4th quarter of 1863.....	75 00	
		Cash paid for gas-light shade for library.....	1 75	
		Scouring brasses for Solicitor's room.....	75	
		Ivory-handle nail brush for Solicitor's room.....	3 00	
		† dozen each honey and Windsor soap.....	1 75	
		Paid for telegram from E. Delafield Smith.....	1 10	
		Expressage on box from Ball, Black & Co.....	1 00	
		† dozen glycerin soap.....	75	
		† lb. castile soap, at 13 cents; 1 lb. Babbitt's do., 12 cents.....	25	
		† dozen carpet brooms.....	1 88	
		1 dozen linen towels.....	6 00	
		Soap dishes.....	75	
				93 96
	31 L. J. Middleton & Co.	† peck ice per day, from Jan. 1 to May 31, 129 days, at 12½ cents per peck.....	8 06	
		1 peck per day, from June 1 to Nov. 30, 157 days.....	19 62	
		† peck daily, from Dec. 1 to Dec. 31, 27 days.....	1 69	
				29 37
Oct. 17	American Telegraph Co.	Despatch to Dennison, New York.....		50
Dec. 9	Do.....	Despatch to Bailey, Philadelphia.....	30	
		Despatch to Pinkerton, Chicago.....	4 40	
				70
	Joa. L. Savage.....	1 fender, \$5 35; 2 coal hods, at \$1 25, \$3 50; 1 shovel, \$1 25.....	9 10	
		1 hearth brush, 62 cts.; 1 fire-iron stand, \$1 50.....	2 13	
		1 hearth brush.....	62	
				11 84
	J. L. Dorwart.....	Morning Chronicle from April 1, 1863, to April 1, 1864.....		9 76
1864.	Jan. 18 And. Boyd.....	2 copies Washington Diary.....		4 00
	W. S. Mitchell & Co.....	10½ yards oil-cloth, at \$1 50.....	15 75	
		3 yards oil-cloth, at \$1 50.....	4 50	
				20 25
	Benj. Moore.....	Paid for hack hire on official business.....		3 00

Detailed statement of the sums paid, &c.—Continued.

Date.	To whom paid.	Articles purchased, &c.	Amount.	Total.
1863.				
April 6	W. F. Murphy & Sons	† gross rings, \$1 93; 1 letter register, \$2 50	\$4 43	
9	do.	† ream quarto post, \$2 70; 1 inkstand, \$1 25	3 95	
10	do.	1 inkstand, 75 cents; 1 paper weight, \$1 50	2 25	
	do.	1 ivory folder, \$1 25; 1 knife, \$2	3 25	
	do.	1 cup and sponge, 63 cents; 1 eraser, 59 cents	1 22	
	do.	1 bottle mucilage, 25 cents; 1 inkstand, \$1 50	1 75	
	do.	1 paper weight, \$1 25; 1 inkstand, 62 cents	1 87	
	do.	1 paper-folder, \$1 25; 1 cup and sponge, 63 cts.	1 88	
	do.	1 eraser, 59 cents; 1 pen-rack, 38 cents	97	
	do.	1 gross pens, 95 cents; 1 dozen red pencils, \$1 50	2 45	
13	do.	1 dozen penholders, 25 cents; 1 inkstand, \$3	3 25	
15	do.	1 gutta-percha ruler, 60 cts.; 1 boxwood do., \$1 50	2 10	
29	do.	2 pairs shears, \$1 75; 2 letter clips, \$2	3 75	
	do.	† dozen pens, No. 2, 20 cts.; 1 gross pens, 75 cts.	1 15	
	do.	† ream commercial note, \$1 50; 1 ream shoe paper, 80 cents	2 30	
May 1	do.	1 inkstand, 75 cents; 3 bottles mucilage, 75 cts.	1 50	
13	do.	1 sponge, 11 cents; 250 white envelopes, \$1 33	1 45	
18	do.	6 penholders, 13 cents; 1 rubber pencil, 75 cts.	88	
21	do.	† ream quarto post, \$3 25; 1 ream com. note, \$2 40	5 65	
30	do.	† ream com. note, \$1 20; 1 doz. red pencils, \$1 50	2 70	
June 12	do.	500 envelopes, No. 5, \$2 40; 2 waste baskets, \$2	4 40	
	do.	1 docket book, \$46 50; 6 dozen red tape, \$3	49 50	
	do.	1 docket book, \$46 50; 1 knife, \$2	48 50	
	do.	4 reams note paper, \$15; 1 inkstand, \$1 50	16 50	
	do.	1 gold pen, No. 7, \$2 87; 1 knife, \$2	4 87	
	do.	2 reams Eng. post, \$13; 1 cup and sponge, 62 cts.	13 62	
July 7	do.	3 reams quarto post, \$14 25; 1 doz. pencils, 75 cts.	15 00	
	do.	500 No. 8 envelopes, \$3 15; 500 letter do., \$2 33	5 48	
17	do.	† ream legal cap, \$2 50; 1 bottle mucilage, 25 cts.	2 75	
20	do.	1 gross pens, 95 cts.; 1 gold pen, No. 7, \$2 87	3 82	
21	do.	1 boxwood ruler, \$1 50; 1 inkstand, \$1 50	3 00	
	do.	1 gold pen, No. 5, \$1 87; 1 eraser, 59 cents	2 46	
	do.	1 paper-weight, \$1 50; 1 call-bell, \$2	3 50	
	do.	1 ivory pounce-box, \$1 50; 1 cup & sponge, 62 cts.	2 12	
	do.	1 glass inkstand, 70 cents; 1 eraser, 59 cents	1 29	
	do.	1 boxwood ruler, \$1 75; 1 call-bell, \$2 50	4 25	
Aug. 5	do.	3 hand-clips, 75 cents; † ream cap, \$2 75	3 50	
27	do.	3 hand-clips, \$3 75; 1 knife, \$2	5 75	
Sept. 12	do.	1 doz. pencils, No. 2, 45 cts.; 1 can mucilage, \$1	1 45	
17	do.	† dozen mucilage, 38 cents; 1 arm-rest, \$1 25	1 63	
	do.	1 doz. penholders, 25 cts.; 500 letter envelopes, \$2 20	2 45	
Oct. 1	do.	250 letter envelopes, \$1 58; 1 gold pen, No. 7, \$2 83	4 41	
13	do.	1 arm-rest, \$1 04; 2 gross pens, \$1 90	2 94	
31	do.	1 ream quarto post, \$4 50; 1 dozen fluid, \$6 40	10 90	
	do.	Proportional share of freight	7 50	
	Philp & Solomons	4 reams quarto post, \$16 20; 2 reams shoe paper, \$1 50	17 70	
	do.	1 waste basket, \$1 50; 1 blank book, \$6	7 50	
	do.	1 Suits in Prize, \$32 50; 3 gold-pen holders, \$2	34 50	
	do.	1 pound plus, \$1 50; 500 envelopes, \$2 20	3 70	
	do.	500 envelopes	2 20	
	do.	1 calendar, \$1 50; 1 eraser, 59 cents	2 09	
	do.	1 ream packet note, \$3; 1 ream quarto post, \$5 50	8 50	
	do.	† ream legal cap, \$3; 1 ream envelope paper, \$6 85	9 85	
	do.	1† gross bands	2 37	
	do.	1 Register Confiscation Suits	32 50	
	do.	1 gross hex. pencils, 75 cents; 1 gross bands, \$3	3 75	
	do.	† ream quarto post, \$2 53; 1 blank book, \$2 60	5 13	
	do.	1 pound plus, \$1 50; 2 blank books, \$1 50	3 00	
	do.	8 extra knives, \$30; 1 extra gold pencil, \$15	45 00	
	do.	1 sponge, 13 cents; 2 dozen tape, \$1	1 13	
	do.	10 dozen tape, \$7 50; 3 gross pens, \$2 85	10 35	
	do.	1 ream shoe paper	75	
Dec. 1	American Telegraph Co.	Telegram from Solicitor to Mr. Barney, N. Y.	55	
3	do.	Telegram from Mr. Pleasants, chief clerk, to Mr. Jordan, New York	50	
7	do.	do	1 00	
9	do.	do	53	
	do.	do	53	
Aug. 29	W. C. Church	1 year's subscription to American Navy Journal		3 11
	John M. Butler	Printing 4 reams English commercial note	11 52	5 00
		Printing 2 reams quarto post	5 76	
		Printing 5 reams Carew	14 40	
		Printing 3,000 envelopes, No. 10	18 00	

270 34

190 08

49 88

Detailed statement of the sums paid, &c.—Continued.

Date.	To whom paid.	Articles purchased, &c.	Amount.	Total.
1863.				
Aug. 29	W. J. Muriagh	1 year's subscription to National Republican		\$5 00
	American Telegraph Co.	Telegram to Francis, Baltimore	\$0 24	
		to Day Freeman, Baltimore	82	
		to E. R. Roblson, New York	70	
		to Bailey	1 35	
		from Boston	2 58	
1864.				5 29
March 23	J. W. Willson	1 copy Johnson's Atlas, (new)		
Feb. 3	American Telegraph Co.	Telegram to Bailey, New York	50	16 00
6	do	to Bailey, New York	1 25	
11	do	to Dennison, New York	90	
12	do	to Dennison, New York	1 00	
		to Dennison, New York	75	
		to Bailey, New York	55	
		Burr to Freeman, Baltimore	34	
		Solicitor to Bailey, New York	50	
		to Fifth Avenue Hotel, N. Y.	50	
				6 29
March 26	P. J. Bellew	1 fine rosewood and gilt glass		12 50
	J. W. Thomson & Co.	1 three-swing bracket	3 50	
		1 slide reading lamp and tube	14 25	
				17 75
May 2	W. H. & O. H. Morrison	2 copies United States Statutes, No. 7	10 00	
		1 copy Brightly's Digest	7 50	
		3 copies Brightly's Supplement	10 51	
		1 copy each vols. 4 and 10 Statutes at Large	10 00	
		1 copy Opinions of Attorneys General, 8 vols	24 00	
		1 copy Allen's Reports, vol. 5	5 00	
		1 copy Gray's Reports, vol. 10	5 00	
				72 00
	American Telegraph Co.	Telegram to Lowell, Philadelphia	54	
		to Barney, New York	65	
		to Crozier, Leavenworth	5 40	
		to Thayer W. Smith	3 24	
		to Thayer W. Smith	6 85	
		to Lowell, Syracuse	1 00	
		to Smith, New York	51	
		from MacGraw, Portland	11 25	
		to MacGraw, Portland	6 77	
				36 30
4	James Sheeley	Vol. 6 Rebellion Record		5 50
17	W. C. Bryant	1 year's subscription to Evening Post		11 00
	Edward Jordan	For expenses incurred and paid in visiting New York concerning conduct of prize cases		150 00
March 31	Thos. Dutton	Labor for 1st quarter 1864	100 00	
		3 copies directory	75	
		Expressing books to New York	75	
		Our fare on official business	20	
		Paid N. Callan, acknowledging deed	1 01	
		Hack-hire for Solicitor, on official business	2 00	
		1 door-mat	1 50	
		2 door-mats, at \$1 25	2 50	
		1½ dozen soap	1 75	
		1 dozen Windsor, 25 cts.; 1 pound castile, 10 cts	35	
				110 80
June 1	Gales & Seaton	1 year's subscription to National Intelligencer		10 00
	American Law Register	Subscription from 1858 to 1864		24 00
	Jacob Wolfstein	Labor in Solicitor's office		20 00
May 26	American Telegraph Co.	Telegram to J. Senilis, St. Louis	2 24	
April —	do	to J. F. Bailey, New York	50	
				2 74
		Telegram to Lowell, New York	50	
		to Hanna, Indianapolis	2 98	
		to Cogswell, Milwaukee	2 35	
		from MacGraw, Portland	7 30	
		to Hanna, Indianapolis	1 88	
		to MacGraw, Portland	13 75	
		to Lowell, New York	75	
				29 51
	Frank Taylor	Digest Laws United States	3 00	
		Almanach De Gotha	2 75	
		Paulain's Crise American	1 25	
		Martin's Nouvelles Causes, Celebrés des Droits des Gens, and binding	7 75	
		Wheaton's Progress du Droit des Gens	7 75	
		Turn's Laws of Nations in Time of War	10 50	
		Federalist, 1 vol., sheep	5 00	
		Story on Agency	5 50	
		Brooms	5 50	
		2 National Almanacs	3 00	

Detailed statement of the sums paid, &c.—Continued.

Date.	To whom paid.	Articles purchased, &c.	Amount.	Total.
1864.				
June 20	Thos. Dutton.....	Labor for 2d quarter 1864.....	\$100 00	
		Paid N. Callan for acknowledging deed.....	1 00	
		Door-key for library.....	75	
		Brush and blacking.....	95	
		6 yards curtain cord.....	30	
		Repairing office timepiece.....	3 00	
		‡ dozen carpet brooms.....	2 00	
		Gutta-percha water-bucket.....	3 00	
		Bar brown soap.....	25	
	J. L. Dorwart.....	3 months' subscription to Daily Chronicle.....		\$111 25
	W. S. Mitchell & Co.....	1 superior green rug.....		2 34
				14 00
		Total expended during the fiscal year.....		1,948 78

Statement showing the state of the appropriations for the contingent expenses of the Solicitor's office at the close of the fiscal year ending June 30, 1864.

Balance of appropriation unexpended July 1, 1863.....		\$2,773 66
To which add appropriation made in 1862.....		2,200 00
Total.....		4,973 66
From which deduct:		
Am't of bills paid by disbursing clerk during the fiscal year, as per preceding statement.....	\$1,948 78	
Amount of requisition in favor of S. M. McKean, disbursing clerk of office of the Secretary of the Treasury, for the proportion of the Solicitor's office of stationery, purchased in bulk for the department generally, of which no detailed account has been rendered.....	400 00	2,348 78
Balance unexpended June 30, 1864.....		2,624 88
Of which there remains in the treasury undrawn.....	2,473 66	
In the hands of the disbursing clerk.....	151 22	2,624 88

B. F. PLEASANTS, *Chief Clerk.*TREASURY DEPARTMENT,
First Comptroller's Office, November 2, 1864.

SIR: I have the honor to transmit herewith a general and detailed statement of the expenditures of the contingent fund of this office for the fiscal year ending June 30, 1864, prepared in compliance with the requirements of the 20th section of the act of Congress of August 26, 1842.

Very respectfully, yours,

R. W. TAYLER, *Comptroller.*Hon. W. P. FESSENDEN,
*Secretary of the Treasury.**General statement of the condition of the fund appropriated for contingencies for the office of the First Comptroller of the Treasury, as required by the 20th section of the act of Congress of August 26, 1842.*

State of appropriation.	Amount.	Total.
Amount in hands of disbursing agent June 30, 1863.....	\$4 78	
Amount in treasury June 30, 1863.....	795 00	
Amount appropriated per act of February 25, 1863.....	1,800 00	
Amount repaid into treasury by A. B. Claxton, for telegraph despatch.....	1 40	
		\$2,601 18
Expenditures from July 1, 1863, to June 30, 1864.....	1,426 33	
Amount in hands of disbursing agent June 30, 1864.....	373 67	
Amount to credit of appropriation June 30, 1864.....	801 18	
		2,601 18

Analytical statement of the contingent expenses in the office of the First Comptroller of the Treasury from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
C. Ourand.....	Washing towels for quarter ending June 30, 1863.....		\$10 00
Do.....	Washing towels for quarter ending September 30, 1863.....		10 00
Joseph Gawler.....	Making walnut desk and case, \$40; repairing old furniture, covering desks, &c., \$34 50.....		64 50
American Telegraph Co.	For telegram.....		53
Gales & Seaton.....	For Daily National Intelligencer from May 5 to August 15, 1863.....		2 75
C. W. Boteler & Son.....	Water-cooler, \$12; feather duster, \$6; fire-irons, \$3 75; 1 doz. tumblers, \$3; sponge-cups, \$2; buckets, &c., \$2 37.....		29 12
Thomas Barrett.....	Putting down 9 carpets, at \$1 25; tacks, 50 cents.....		11 75
Thomas C. Burns.....	1 gross matches.....		6 00
N. C. Towle, register.....	Recording deed of government printing property.....		1 40
Washington city P. O.....	Postage on foreign letters from Jan. 1 to Sept. 30, 1863.....		64 83
Louis F. Perry.....	104½ yards three-ply carpeting, at \$1 62, \$169 60; 54 yards oil-cloth, at \$1, \$5 25; 1½ yard of carpet, at \$1 50, \$2.....		176 85
Wm. Mann.....	10 reams copying paper, at \$3 75, \$37 50; 36 letter-binders, at \$1 25, \$45; boxing and freight, \$1 50.....		84 00
W. H. & O. H. Morrison.....	6 copies Laws of Congress, session of 1862-63, at \$1 25.....		7 50
Joseph De Young.....	6 gross metallic pens, at \$2.....		12 00
C. Schneider.....	Mending locks and making keys.....		2 75
J. L. Dowart.....	Daily Chronicle from Aug. 17 to Nov. 17, 1862.....		2 34
Whiting & Co.....	1 copy American Exchange and Review.....		3 00
J. C. McGuire & Co.....	2 oak revolving chairs, at \$10, \$20; mats, &c., \$4 75.....		24 75
C. Ourand.....	Washing towels for quarter ending December 31, 1863.....		10 00
L. J. Middleton.....	Ice from January 1 to December 31, 1863.....		52 25
C. Bohn.....	6 Congressional Directories, at 25 cents.....		1 50
Washington city P. O.....	Postage on foreign letters for 4th quarter 1863.....		12 17
A. Boyd, for V. Hannot.....	2 copies Washington Directory, at \$2.....		4 00
W. H. Murtagh & Co.....	Daily National Republican from May 1 to Nov. 1, 1863.....		1 80
J. L. Dowart.....	Daily Chronicle from Nov. 17, 1863, to Feb. 17, 1864.....		2 34
Philp & Solomons.....	Wrapping paper, \$1 50; envelope paper, \$9.....	\$10 50	
	Letter paper, \$15; sponge-cups, 75 cents; copying brush, 50 cents.....	16 25	
	4 reams letter, \$12; 2 reams cap, \$5 40; legal cap, \$3 02.....	20 42	
	3 reams note, \$4 20; tape, \$15; silk taste, \$3.....	22 20	
	Pencils, red and blue, &c., \$4 70; envelopes, \$4 50.....	9 20	
	Erasers, \$2 75; penknives, \$11 25; inkstands, \$9.....	23 00	
	Carmine ink, \$1 80; pens, \$1 60; letter paper, \$5 25.....	8 65	
	Wrapping paper, \$3; gum arabic, \$2; twine, 80 cents.....	7 80	
	Cap paper, \$16, paper-weights, \$9; pens, \$4 80.....	29 80	
	Pens, &c., \$6 25; cap paper, \$5 40; envelopes, \$7 12.....	18 77	
	Wax, \$6 25; card blotting, \$8; large envelopes, \$10.....	24 25	
	8 reams letter, \$21; note paper, \$5 60.....	26 60	
	Letter envelopes, \$4 50; official envelopes and printing, \$8 50.....	13 00	
	Envelope paper, \$9; ink, \$5 40; pencils, \$2 70; pens, \$1 60.....	18 70	
	3 blank books, \$9; slate and sponge, \$3 75; shears, \$3 37.....	16 12	
	Cap paper, \$10 80; arm rests, \$4; rulers, \$8 17.....	22 97	
	Carmine ink, \$3 60; mucilage, \$1 50; pens, \$5 60.....	10 70	
	Pencils.....	3 20	
	Paper, \$16; pens and holders, \$18; penknives, \$70; pens, \$6.....	110 00	
Adams Express Co.....	Package from New York.....		412 13
Joseph Gawler.....	Making doors for case, \$4; 2 fire-screens, \$13.....		1 40
C. Schneider.....	Repairing locks, making keys, &c.....		17 00
J. L. Dowart.....	Daily Chronicle from Sept. 1, 1863, to April 1, 1864.....		7 25
C. Ourand.....	Washing towels for 1st quarter 1864.....		5 46
Washington city P. O.....	Postage on foreign letters, &c., for 1st quarter 1864.....		10 00
W. H. & O. H. Morrison.....	Supplements to Brightly and National almanacs.....		18 37
Joseph Gawler.....	Making new and repairing old furniture.....		13 50
C. Ourand.....	Washing towels for 2d quarter 1864.....		27 75
J. L. Dowart.....	Daily Chronicle from April 1 to July 1, 1864.....		13 00
S. M. McKean.....	Amount for stationery furnished by him.....		2 34
	Total.....		300 00
			1,436 33

TREASURY DEPARTMENT,

Second Comptroller's Office, November 23, 1864.

SIR: In compliance with the provisions of the 20th section of the act approved August 26, 1842, (5 Stat., 527,) I transmit herewith a statement showing in detail the expenditure of the contingent fund of this office for the fiscal year ending June 30, 1864, and an exhibit of the state of the appropriation at that date.

Very respectfully, your obedient servant,

J. M. BRODHEAD, *Comptroller.*

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

General statement of the condition of the fund appropriated for the contingent fund of the office of the Second Comptroller of the Treasury, prepared in obedience to the provisions of the 20th section of the act of Congress of August 26, 1842.

State of the appropriation.	Amount.	Total.
Amount in the treasury June 30, 1863.....	\$729 44	
Amount appropriated for fiscal year ending June 30, 1864.....	1,200 00	
Amount due the disbursing agent June 30, 1864.....	342 57	\$2, 37
Between July 1, 1863, and June 30, 1864, there was expended for the necessary objects required for the despatch of the public business, as will appear by the analytical statement subjoined, the sum of.....		2, 2

Analytical statement of the contingent expenses of the office of the Second Comptroller of the Treasury from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
Joseph Gawler	Repairing office furniture.....		\$21 75
Wm. Chambers.....	Washing towels 2d and 3d quarters 1863.....		15 00
P. Brown.....	Buckets and matches.....	\$1 36	
	Soap and tumblers.....	5 69	
	Matches and candles.....	4 60	
			11 65
John Mounteney.....	1 tin water-pail.....		2 50
Gales & Seaton.....	Daily Intelligencer, from August 23, 1862, to August 23, 1863.....	10 00	
	Publishing circular in same.....	7 00	
			17 00
Joseph Jackson.....	Shaking carpets and cleaning rooms.....		27 00
C. W. Boteler & Son.....	8 spittoons.....	4 75	
	2 large basins.....	2 00	
	1 cooler and duster.....	8 25	
			15 00
G. M. Wight.....	Repairing office furniture.....		15 50
J. C. Rives.....	Congressional Globe and Appendix for 3d session 37th Congress.....		5 00
W. H. Brainard.....	5 volumes R. Record, bound.....		27 50
W. S. Mitchell & Co.....	232½ yards oil-cloth, at \$1 50.....		348 56
C. W. Boteler & Son.....	8 hair dusters.....	6 00	
	4 feather dusters.....	3 00	
	1 hair broom.....	1 75	
	1 mop, 62 cents; 2 floor-cloths, 50 cents.....	1 12	
			11 87
Boteler & Wilson.....	1 high office chair.....		5 50
Franck Taylor.....	Wrexall's Armes of the Great Powers.....	3 50	
	Regulations of the British Army.....	1 25	
			4 75
W. H. & O. H. Morrison.....	7 Laws of Congress, 1862 and 1863.....	8 75	
	2 Manuals of Pensions.....	3 00	
			11 75

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
C. Schneider	Repairing table bell		\$ 75
H. Blair	Repairing office furniture		3 00
Sarah Banks	Washing floor of eight rooms		3 00
Wm. Chambers	Washing towels, 4 quarters, 1863	\$10 00	
	Making 2 dozen towels, at \$1 50	3 00	
			13 00
McGregor & Co.	3 office desks		82 50
Horatio Beall	1 mail bag		5 00
E. Woodland	Cleaning 8 rooms		3 00
Perry & Brother	2 dozen towels		5 50
Whiting & Co.	3d and 4th volumes American Exchange and Review		3 00
Williams & Gallant	Putting on lock		2 90
Franck Taylor	3 Callan's Military Laws	15 00	
	1 drawing pen	40	
			15 40
L. J. Middleton & Co.	Ice from May 1 to December 1, 1863		51 00
J. F. Callan	1 copy Military Laws		5 00
C. Schneider	Making one key		1 00
Boteler & Wilson	4 oak chairs, \$18; 6 cushions, \$7 50	25 50	
	1 high desk, \$22; 2 small desks, \$50	72 00	
	1 oak table	40 00	
	2 library tables	28 00	
	4 rail desks	64 00	
			229 50
John Mountney	Cleaning and putting up stove	2 50	
	16 feet tin gutter for stove-pipe	2 50	
			4 50
G. M. Wight	2 revolving chairs, at \$7 50	15 00	
	3 arm-chairs, at \$5 25	15 75	
	3 high stools, at \$1 25	3 75	
			34 50
W. H. Brainard	Rebellion Record, vol. 6		5 50
A. Boyd	Washington Directory		2 00
Joseph Gawier	6 fire-screens, at \$6 50	39 00	
	Repairing office furniture	6 50	
			45 60
F. Hawkins	2 brooms, 70 cents; 1 bucket, 25 cents	95	
	42 lbs. sperm candles, at 55 cents	23 10	
	23 lbs. paraffine candles, at 40 cents	9 20	
	20 lbs. adamantine candles, at 28 cents	5 60	
	13 candlesticks	1 30	
	1 bottle oil	87	
			41 02
John Mountney	2 blowers		4 00
Williams & Gallant	1 wood hod		1 25
John F. Callan	5 volumes Military Laws		25 00
C. Smidt	Repairing lock		2 00
Wm. Chambers	Washing towels 1st quarter 1864		10 00
Boteler & Wilson	1 revolving chair	7 50	
	Half-dozen arm-chairs	24 00	
	3 cushions, \$3 75; 1 glass, \$1 50	5 25	
			36 75
W. H. & O. H. Morrison	2 Brightly's Supplements, at \$3 50	7 00	
	2 Callan's Naval Laws, \$4	8 00	
	3 Statutes at Large, vol. 12	15 00	
			30 00
Horatio Beall	1 mail bag		6 00
Thos. C. Burns	2 dozen friction matches		1 44
Sandy Diggs	Whitewashing 2 rooms		4 50
Philip & Solomons	1 g. paper-weight, 83 cents; 1 inkstand, 50 cents	1 38	
	4 rulers, \$8 50; 1 G. P. weight, 87 cents	7 37	
	6 letter clips, \$1 75; 6 inkstands, \$1 50	3 25	
	6 inkstands, \$3; 1 bottle carmine, \$3 50	6 50	
	1 ex. knife, \$2; 14 lbs. twine, 94 cents	2 94	
	6 gross steel pens, \$5 70; 3 gross pens, \$2 40	8 10	
	1 5-12 dozen penholders, 37 cents; 4 dozen erasers, \$1 37	1 74	
	1 paper-weight, 88 cents; 12 gross penholders, \$3 76	4 64	
	12 inkstands, \$4 50; 6 sponge cups, \$3	7 50	
	24 eagle pencils, 91 cents; 1 dozen mullage, 75 cents	1 66	
	1 ream envelope paper	6 85	
	1 porcelain slate	2 25	
	2,000 letter envelopes	8 80	
	1 ream blotting paper	3 00	
	1 dozen mullage, 75 cents; 6 inkstands, \$3	3 75	
	1 g. paper-weight, 83 cents; 1 blank book, 55 cents	1 38	
	4 dozen 16-inch rulers, \$2; 1 bottle mullage, \$1	3 00	
	3 dozen ivory folders, \$3 50; 1 dozen erasers, \$2 75	6 25	
	4 dozen inkstands, \$3; 1 bottle ink, 53 cents	3 33	
	1 lb. stationer's gum, \$2; 12 inkstands, \$3	5 00	
	12 sheets blotting paper	1 00	
	5 reams post	30 25	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
Philp & Solomon—Con.	† dozen inkstands.....	\$1 50	
	1 dozen Arnold's fluid.....	6 40	
	16 extra W. knives.....	32 00	
	5 extra W. knives, at \$2.....	10 00	
	† dozen cups and sponges.....	3 75	
	44 extra W. knives.....	123 00	
	1† dozen gold pens, No. 6, extra holders.....	38 00	
	† dozen gold pens, No. 5, extra holders.....	7 00	
	† dozen gold pens, No. 6, deak holders.....	7 13	
	† dozen rulers.....	2 00	
			\$340 92
W. W. Farr.....	Repairing clock.....		8 00
J. L. Hawkins.....	6 boxes soap, \$3 60; 4 dozen matches, 50 cents.....	4 10	
	12 tumblers, \$2 50; 9 buckets, \$3 30.....	5 80	
	5 dozen soap, \$6 60; 2 brooms, 80 cents.....	7 40	
	1 counter brush.....	35	
			17 65
Richard Butler.....	Whitewashing 5 rooms.....		12 00
G. M. Wight.....	6 oak chairs, covered with leather.....		51 00
Henry Kaiser.....	Repairing office furniture.....		36 00
Wm. Chambers.....	Washing towels 2d quarter 1864.....	10 00	
	Making 2 dozen towels.....	3 00	
Boteler & Wilson.....	3 arm-chairs.....	27 00	
	3 cushions, \$3 75; 2 gilt-frame glasses, \$19.....	22 75	
	2 washstands.....	26 00	
	1 oak revolving chair.....	15 00	
	3 table desks.....	52 00	
	† dozen oak chairs.....	15 00	
			159 75
H. Blair.....	Repairing office furniture.....		36 00
W. S. Mitchell & Co.....	4 cotton bats, at 25 cents.....	1 00	
	2 yards 6-4 bleached cotton, at 25 cents.....	1 60	
	70 yards white matting, at 75 cents.....	52 50	
	9 yards cocoa matting, at \$2 75 cents.....	24 75	
S. McKean.....	Stationery.....		79 85
			300 00
	Total.....		2,272 01

RECAPITULATION.

Stationery.....	\$640 92
Office furniture.....	1,216 06
Books for library.....	129 90
Miscellaneous.....	285 13
Total.....	2,272 01

TREASURY DEPARTMENT,
Second Comptroller's Office, November 23, 1864.

J. M. BRODHEAD, *Comptroller.*

TREASURY DEPARTMENT,
First Auditor's Office, November 15, 1864.

SIR: I transmit herewith an analytical statement of the contingent expenses of this office for the fiscal year ending June 30, 1864.

I have the honor to be, very respectfully, your obedient servant,

T. L. SMITH, *Auditor.*

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.



General statement of the condition of the fund appropriated for contingent expenses in the office of the First Auditor of the Treasury, as required by the 20th section of the act of Congress of August 26, 1842.

State of appropriation.	Amount.	Total.
Amount undrawn July 1, 1863.....	\$750 00	
Amount in hands of agent July 1, 1863.....	249 60	
Amount appropriated by act of February 25, 1863.....	1,500 00	
Amount carried to credit of appropriation for net proceeds of sales of old furniture, &c.....	100 20	\$2,599 80
Expenditures from July 1, 1863, to June 30, 1864, as per detailed statement herewith.....	2,007 74	
Amount paid S. M. McKean to reimburse him for moneys advanced on account of purchase of stationery for Treasury Department generally.....	250 00	
Amount in hands of disbursing agent June 30, 1864.....	332 26	
Balance undrawn June 30, 1864.....	9 80	2,599 80

Analytical statement of the contingent expenses of the office of the First Auditor of the Treasury, from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
Philip & Solomons.....	Letter paper, 20 reams.....	\$108 50	
	Cap paper, 1½ ream.....	7 75	
	Wrapping paper, 5 reams.....	4 75	
	Envelopes, 1,000.....	4 50	
	Steel pens, 4 gross.....	5 25	
	Penknives, 2-7-12 dozen.....	93 75	
	Lead pencils, 1 dozen.....	1 00	
	Office bell, 1.....	5 00	
	Ink, 1 quart.....	1 25	
	Inkstands, 3.....	5 50	
	Pen-rack, 1.....	3 50	
	Gold pen and case, 1.....	3 00	
	Gutta-percha pencil, 1.....	3 00	
	Blank books, 3.....	7 00	
	Spaulding's glue, 5 bottles.....	2 30	
	Almanacs, 13.....	2 06	
	Railroad Guide, 1.....	30 00	\$258 41
W. H. & O. H. Morrison..	Pamphlet Laws, 4 copies.....	6 00	
	Statutes, volume 12, 2 vols.....	10 00	
	Digest Laws D. C.....	3 00	
	Homan's Merchants' Almanac.....	1 25	
	Internal Revenue Laws.....	3 00	
	Brightly's Supplement, 3 copies.....	10 50	
	Form book.....	1 25	
	Washington Directory.....	2 00	
	Railroad Guide.....	25	
	National Almanac, 3 copies.....	4 50	41 75
Wm. S. Mitchell & Co...	Brussels carpet, 99½ yards, at \$2 50.....	248 75	
	Tapestry carpet, 153½ yards, at \$2.....	307 00	
	Pekin cloth, 2½ yards, \$3 50.....	9 62	
	Rugs, 2.....	26 00	
	Oil-cloth, 57½ yards, at \$1 75.....	100 62	
	Oil-cloth, 2½ yards, at \$2 25.....	5 06	
	Oil-cloth, 1½ yard, at \$1.....	1 50	
	Matting, 40 yards, at 75 cents.....	30 00	
	Matting, 40 yards, at 55 cents.....	22 00	
	Matting, 400 yards, at 45 cents.....	180 00	
	Matting binding, 1 piece.....	87 00	
	Cord, 12 yards, at 12½ cents.....	1 50	932 92
Campbell & Son.....	One fire-set, pair dogs, fender, and stand.....	18 00	
Henry Kaiser.....	Repairing furniture, &c.....	135 00	
Perry & Brother.....	Towelling, tape, and cotton.....	17 85	
Bentley & Newton.....	Gum-arabic, soap, matches, and alcohol.....	15 00	
C. W. Boteler & Son.....	Water-pitcher, waiter, and tumblers.....	14 00	
L. J. Middleton & Co.....	Ice.....	56 62	
John Richey.....	Soap.....	2 40	
H. Blau.....	Making and putting down carpets and matting, window-shades, curtains, and removing furniture.....	144 63	
W. W. Farr.....	Repairing clock.....	3 00	
J. L. Dorwart.....	Daily Morning Chronicle.....	9 36	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
Gales & Seaton.....	Intelligencer		\$20 00
Johnson & Fry	National Portrait Gallery		4 50
W. H. Brand	Rebellion Record		22 00
C. Bohn	Congressional Directory		1 50
A. Boyd	Washington Directories		6 00
Whiting & Co	American Exchange and Review		3 00
John Ogden	Willow basket and duster		4 40
Geo. W. Fales	Taking charge of stationery	\$106 04	
	Making and washing towels	105 20	
			211 24
James W. Garner.....	Sundry articles furnished for the use of the office		72 16
Arthur Chew	Labor		14 00
	Total		2, 007 74

TREASURY DEPARTMENT,
Second Auditor's Office, December 15, 1864.

SIR: I have the honor to transmit herewith a detailed statement of the expenditure of the contingent fund of this office during the fiscal year ending June 30, 1864, showing to whom and for what payments were made; prepared in obedience to the 20th section of the act of Congress approved August 26, 1842.

Respectfully, your obedient servant,

E. B. FRENCH, *Second Auditor.*

HON. SECRETARY OF THE TREASURY.

General statement of the condition of the fund appropriated for the contingent expenses of the office of the Second Auditor, prepared in obedience to the provisions of the 20th section of the act of Congress approved August 26, 1842.

State of appropriation.	Amount.
Balance due agent June 30, 1863	\$399 74
Appropriation by act of Congress February 25, 1863	10, 000 00
Total available funds	9, 400 26
Amount expended in the year ending June 30, 1864	6, 847 05
Balance	2, 553 21

Statement showing the expenditure of the contingent fund for the office of the Second Auditor for the fiscal year ending June 30, 1864, exhibited in compliance with the 20th section of the act of Congress of August 26, 1842.

To whom paid.	For what object.	Amount.
J. Disturnell	United States Registers	\$7 50
Walter Godey	Ice	95 12
Thomas Sylvester	Transportation of mail	15 40
Samuel Redfern	Broom, spittoons, &c	5 40
J. W. Colley	Towels	10 00
J. W. Lewis	Making cases with pigeon-holes, &c	352 14
W. H. & O. Morrison	2 copies Mayo's Fiscal Department	10 00
G. F. Allen	Twilled drilling	7 50
William W. Farr	Clock	20 00

Statement showing the expenditure of the contingent fund, &c.—Continued.

To whom paid.	For what object.	Amount.
J. L. Dowart.....	Daily Chronicle.....	\$2 34
John M. Butler.....	Printing envelopes.....	155 00
Charles Dean.....	Twine.....	31 12
Elizabeth Brent.....	Washing towels.....	14 00
J. W. Lewis.....	Shelving, &c.....	641 25
William Brent.....	Labor.....	6 25
George Davis.....	Labor.....	2 50
City Post Office.....	Foreign postage.....	6 84
Thomas Sylvester.....	Transportation of mail.....	10 60
G. M. Wight.....	Desks, chairs, &c.....	1,254 00
Horatio Beall.....	Mail bags.....	3 00
American Exchange Review.....	Subscription.....	3 00
G. M. Wight.....	Carpeting.....	659 35
J. L. Dowart.....	Daily Chronicle.....	2 34
Thomas C. Burns.....	Soap.....	10 00
J. Disturnell.....	United States Registers.....	3 00
E. Brent.....	Washing towels.....	15 00
W. Godey.....	Ice.....	108 25
Samuel Redfern.....	Buckets, brooms, &c.....	23 13
George Davis.....	Shaking carpets.....	3 00
C. Bohn.....	Congressional Directory.....	75
Davis & Co.....	Cutting stencils.....	5 17
Philp & Solomons.....	Congressional Directories.....	3 00
John W. Lewis.....	File-boards, shelving, &c.....	556 16
Thomas Sylvester.....	Transportation of mail.....	7 90
City Post Office.....	Postage.....	41 85
G. M. Wight.....	Desks, chairs, matting, &c.....	730 00
W. P. Bitner.....	Repairing casters and locks.....	7 00
Sears & Bro.....	Osnaburgs.....	10 00
Murtagh & Co.....	National Republican.....	7 00
J. L. Dowart.....	Daily Chronicle.....	2 34
C. Dean.....	Twine.....	62 19
A. Boyd.....	Washington Directory.....	4 00
James Painter.....	Labor.....	7 50
L. Murphy.....	Mail bag.....	14 00
E. Brent.....	Washing towels.....	15 00
John W. Lewis.....	Making pigeon-holes, file-boards, &c.....	752 23
Wm. Noell.....	Window-shades.....	41 99
G. M. Wight.....	Desks, chairs, and carpets.....	960 20
F. Sheridan.....	Transportation of mail.....	12 80
J. L. Dowart.....	Daily Chronicle.....	2 34
J. Pendleton & W. H. Brent.....	Labor.....	8 12
T. C. Burns.....	Soap.....	12 50
C. Dean.....	Twine.....	82 50
Davis & Baldwin.....	Stencil plate.....	3 50
American Telegraph Company.....	Despatch.....	93
Do.....	do.....	1 09
Elizabeth Brent.....	Washing towels.....	15 00
Total.....		6,847 05

TREASURY DEPARTMENT,
Third Auditor's Office, December 14, 1864.

SIR: In compliance with your request, I have the honor to transmit herewith a statement showing the manner in which the contingent fund of this office was disbursed for the fiscal year ending June 30, 1864.

Very respectfully, your obedient servant,

JOHN WILSON, *Auditor.*

GEO. HARRINGTON, Esq.,
Assistant Secretary of the Treasury.

General statement of the condition of the fund appropriated for contingent expenses in the office of the Third Auditor of the Treasury, as required by the 20th section of the act of Congress of August 26, 1842.

State of appropriation.	Amount.
Amount undrawn July 1, 1863.....	\$1,933 36
Amount appropriated per act of February 25, 1863.....	2,200 00
Amount received from sales of old carpeting, matting, &c., March 29, 1864.....	247 59
	<hr/> 4,380 95
Amount of expenditures from July 1, 1863, to June 30, 1864, as per detailed statement herewith.....	3,261 42
Amount due Mr. Bailey, late disbursing agent.....	27 51
Amount in hands of John J. Knox, disbursing agent, June 30, 1864.....	38 58
Balance in the treasury.....	1,053 44
	<hr/> 4,380 95

Analytical statement of the contingent expenses of the office of the Third Auditor of the Treasury Department, from July 1, 1863, to June 30, 1864, inclusive.

To whom paid.	For what object.	Amount.	Total.
Thos. Foster.....	Washing towels 2d quarter 1863.....	\$15 00	\$46 50
	Washing towels 3d quarter 1863.....	15 00	
	Washing towels 4th quarter 1863.....	15 00	
	Washing 24 towels.....	1 50	
Sarah Goddard.....	26 pounds soap, at 31 cents.....	8 06	14 81
	2 dozen sponge cups.....	1 75	
	6 brooms, at 50 cents; 6 wisps, at 25 cents.....	4 50	
	1 gross matches.....	50	
W. H. Nalley.....	Binding 11 volumes General Orders, at 87½ cents.....		9 62
Wm. Slade.....	Cartage.....	1 50	111 55
	Amounts paid for hauling mail from post office in 1863.....	110 05	
R. Buckley.....	Washstand.....		1 25
H. Blair.....	Making 2 hair cushions.....		4 00
L. F. Clark.....	4½ yards oil-cloth, at \$1 62½.....	7 69	34 69
	18.....do.....	27 00	
Hudson Taylor.....	Gardner's Dictionary of the Army.....		3 00
Franck Taylor.....	2 National Almanacs.....		2 50
American Telegraph Co.....	Telegram from J. P. Farley, A. A. Q. M.....		1 73
E. H. King.....	Repairing locks, \$3 50; repairing 5 chairs, \$4 25.....	7 75	92 75
	Covering 5 tables, at \$2 75.....	13 75	
	2 mahogany rest boards.....	4 25	
	Making shelving.....	46 50	
	Making curtains.....	16 50	1 64
	1 pine box, \$3; 1 fire-screen, \$1.....	4 00	
S. J. Bowen, P. M.....	Postage from January 1, 1862, to September 30, 1863.....		28 75
W. S. Mitchell & Co.....	23 yards oil-cloth, at \$1 25.....	28 75	31 00
	1 mat.....	2 25	
James Curtis.....	Whitewashing 4 rooms, at \$2.....	8 00	
	Putting down carpet.....	2 00	
W. H. & O. H. Morrison.....	1 Brightley's Digest.....	6 00	10 00
	1 Parsons's Maritime Law, 2 vols.....	11 00	
Gales & Seaton.....	National Intelligencer, 1 year.....		17 00
W. B. Moses.....	3 dozen office chairs at \$30.....	90 00	10 00
	3 walnut chairs, at \$8.....	24 00	
H. Stokely.....	Repairing ice-bucket.....		114 00
Thomas Brown.....	Carting 1 load M. M. accounts.....		50
Alfred Upshur.....	do.....do.....		2 50
J. Baggan.....	Carting.....		3 00
Thomas Dowling.....	2 hours' work.....		1 75
Whiting & Co.....	Vols. 3 and 4 A. M. Ex. and Review.....		2 00
J. Disturnell.....	United States Register, 1864.....		3 00
L. J. Middleton.....	½ peck ice daily, from January 21 to May 23, 124 days, at 124 cents per peck.....	7 75	1 50
	3 pecks daily, from May 26 to November 30, 162 days.....	60 75	
			68 50

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
G. M. White.....	1 large revolving chair.....		\$25 00
George Francis.....	1 hammer, 87½ cents; screwdriver, 50 cents.....		1 37
E. H. King.....	Making step-ladder.....	\$5 00	
	Covering 2 tables.....	21 00	
	Varnishing table and chairs.....	2 00	
	Repairing 2 chairs.....	2 50	
			30 50
Wm. Frost.....	Carting 1 load Q. M. accounts.....		1 50
Louis Watts.....	Carting 2 loads Q. M. accounts.....		2 00
S. Webster.....	Carting 1 load Q. M. accounts.....		1 00
James Thomas.....	do.....do.....		1 00
Charles Frost.....	do.....do.....		2 50
Edward Peck.....	do.....do.....		1 00
W. Bowman.....	do.....do.....		1 00
Wm. Slade.....	Carting mail.....		3 50
Andrew Carroll.....	do.....		14 50
Andrew Boyd.....	Washington Directory.....		4 00
C. Bohn.....	Congressional Directory.....		1 50
S. J. Bowen, P. M.....	Postage to December 1, 1863.....		17 87
Philp & Solomons.....	1 dozen waste baskets, at \$18; 1 dozen erasers, at \$2 75.....	20 75	
	1 dozen inkstands, \$6; ½ gross pencils, \$2 73.....	8 73	
	½ dozen letter-clips, \$1 75; 1 dozen inkstands, \$18.....	19 75	
	1 pair shears, \$1 75; 1 dozen inkstands, \$6.....	7 75	
	1 dozen ivory folders, \$10 50; Arnold's fluid, \$6 40.....	16 90	
	10 reams quarto, \$40 50; 8 reams cap, \$39 60.....	80 10	
	1 dozen penholders, \$5 75; 1 dozen pens, \$1 50.....	7 25	
	9 gross pens, \$8 55; 1 dozen erasers, \$2 75.....	11 30	
	1 dozen inkstands, \$10 50; 1 dozen penholders, \$5 75.....	16 25	
	1 box cut quills, 93 cents; 3 blank books, \$7.....	7 93	
	10 reams quarto post, \$40 50; 1 dozen muellage, 75 cents.....	41 25	
	1 pound rubber, \$2; 31 pounds twine, \$23 25.....	25 25	
	11 inkstands, \$16 50; 1 pair shears, \$1 25.....	17 75	
	500 envelopes, \$2 20; ½ ream note, \$2.....	4 20	
	4½ pounds twine, \$2 25; 4 balls twine, 80 cents.....	3 05	
	1 gross pencils, \$5 45; 12 dozen tape, \$3.....	8 45	
	1 eyelet machine, \$3; 1 box eyelets, 18 cents.....	3 18	
	1½ gross penholders, \$1 50; 5 ounces sponge, \$1 87.....	3 37	
	1 ream envelope paper, \$6 85; 1 inkstand, \$3.....	9 85	
	10,000 No. 9 official envelopes.....	47 50	
	½ dozen erasers, \$1 37; 6 boxes pens, \$3.....	4 37	
	20 knives.....	60 50	
	87 knives.....	246 67	
			672 10
W. H. Nalley.....	Binding Colton's Atlas.....		3 50
Barnes & Mitchell.....	24 yards towelling, at 37½ cents.....	9 00	
	Thread and tape.....	90	
			9 90
Adams Express Co.....	9 packages.....		12 50
National Republican.....	Subscription from June, 1861, to June, 1863.....		7 00
American Telegraph Co.....	Message from St. Louis.....		1 85
I. S. Barker.....	1,825 file boards, at 5 cents.....		91 25
Sarah Goddard.....	15 lbs. soap, at 31 cts., \$4 65; 18 lbs. soap, at 33 cts., \$5 94.....	10 59	
	2 dozen sponge cups, \$2; 1 dozen tumblers, \$3.....	5 00	
	6 wisps, 28 cents, \$1 68; 6 buckets, \$3; 6 brooms, \$3.....	7 68	
	6 hair dusters, at 75 cents.....	4 50	
	4 spittoons, at \$2.....	8 00	
			35 77
Thomas Foster.....	1st quarter 1864, \$25; 2d quarter 1864, \$25.....	50 00	
	Making 24 towels, at 6½ cents.....	1 50	
			51 50
J. W. Willson.....	Johnson's New Atlas.....		16 00
Jas. Sheehy.....	6 volumes Rebellion Record, at \$5 50.....		33 00
Sibley & Guy.....	1 metal faucet, 37 cents; tacks, 6 cents.....	43	
	Repairing buckets.....	2 25	
	1 spigot, 50 cents; 1 pitcher, 75 cents.....	1 25	
	Repairing 2 water-coolers.....	1 75	
	Handles to 2 hods.....	38	
	Mending 2 water pots.....	40	
	3 sweeping brushes, at \$1 15.....	3 45	
	1 dozen clothes brooms.....	3 00	
	2 large watering pots.....	7 00	
			19 91
S. J. Bowen, P. M.....	Postage 1st quarter 1864.....		19 76
W. H. & O. H. Morrison.....	2 Brightley's Supplements.....		7 00
Geo. Hickman.....	Shaking 6 carpets, \$6; 4 days removing documents, \$6.....		12 00
Franck Taylor.....	2 National Almanacs.....		3 00
Wm. S. Mitchell & Co.....	24 yards towelling, at 55 cents.....	13 20	
	4 spools thread, 50 cents; 3 pieces t pe, 38 cents.....	88	
			14 08
Wm. F. Murphey & Sons.....	2 reams ledger cap, \$9; 3 reams quarto post, \$12.....	21 00	
	3 reams quarto post, \$12; 2 reams note, \$4; 1 ream yellow envelope paper, \$6.....	22 00	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
W. F. Murphey & Sons— Continued.	3 glass inkstands, \$2 25; 1 dozen red tape, 50 cents; 1 dozen black ink, \$5 50	\$8 25	
	1 gross Faber's pencils, \$5; 1 pound sealingwax, \$1 75;		
	11-12 dozen Rodgers's knives, \$22	28 75	
	1 dozen Ivory folders, \$3 75; 3 pounds mucilage, \$2 25	6 00	
	6 reams cap, \$27; 6 reams quarto post, \$24	51 00	
	3,000 No. 9 envelopes, \$11 50; 1 dozen Rodgers's knives, \$9	20 50	
	1 dozen erasers, \$3 75; 1 dozen folders, \$6 50	10 25	
	1 dozen silk taste, \$4 50; 2 pounds rubber, \$2 50	7 00	
	1 dozen carmine ink, \$5; 6 dozen penholders, \$1 50	6 50	
	2 gross fasteners, \$2; 3 reams quarto post, \$12	14 00	
	1 patent binder, \$1 25; 6 reams cap, \$33	34 25	
	6 reams quarto post, \$30; 3 reams cap, \$15	45 00	
	500 envelopes, \$2 40; 1 dozen inkstands, \$3 50	5 90	
	1 dozen red tape, 50 cents; 1 dozen copying ink, \$9	9 50	
	1 gross pencils, \$3; 6 gross pens, \$6	9 00	
	61 dozen Rodgers's knives, \$150; 1 dozen erasers, \$3 50	153 50	
	1 dozen folders, \$4 50; 3 pounds gum, \$3 25	7 75	
	1 gross pens, \$1 50; 3 reams quarto post, \$12 15	13 65	
	3 reams superroyal, \$67 20; 5,000 envelopes, \$37 25	104 45	
	1 ream envelope paper, \$6 85; 12 dozen red tape, \$6	12 85	
	3 pounds twine	1 80	
	1 dozen carmine ink, \$3 90; 3 gross pens, \$2 85	6 75	
	3 reams legal cap	16 50	
	6 reams cap, \$29 70; 8 reams quarto post, \$32 40	62 10	
	3 reams quarto post, \$12 15; 6 reams cream note, \$22 50	34 65	
	1 dozen black ink, \$3 30; 1 gross Faber's pencils, \$5 45	8 75	
	1 file-board, \$1 25; 1 dozen gutta-percha rulers, \$3	4 25	
	1 ream note, \$1 50; 1 dozen mucilage, \$2 75	4 25	
	1 ream quarto post, \$4 06; 4 reams same, \$16 20	20 26	
	1,000 No. 81 official envelopes, \$6 30; 1,000 No. 9 same, \$7 45	13 75	
	1 Morton's pens and holder, \$3 63; 500 No. 81 official envelopes, \$3 15	6 78	
	3 reams cap, \$14 85; 2 reams quarto post, \$8 10	22 95	
	1,000 No. 5 envelopes, \$4 40; 1 dozen inkstands, \$4	8 40	
	1 dozen 18-inch gutta-percha rulers, \$5 75; 2,000 No. 9 envelopes, \$14 90	20 65	
	3 patent binders, \$3 75; 1 dozen red and blue pencils, \$1 50	5 25	
	6 reams quarto post, \$24 30; 2 reams legal cap, \$13 50	37 80	
	3 reams quarto post, \$12 15; 1 dozen ink, \$3 30	15 45	
	1 gross Faber's pencils, \$10 81; 12 dozen red tape, \$6	16 81	
	12 gross card blotter, \$5; 5,000 No. 9 envelopes, \$37 25	42 25	
	6 dozen penholders, \$1 50; 6 pounds gum-arabic, \$3	4 50	
	2 inkstands	1 25	
	5 gross pens, \$4 75; 1 ream quarto post, \$6 09	10 84	
	200 manilla envelopes	2 40	
	1 ream folio post, \$7; 1 patent binder, \$1 50	8 50	
	6 reams quarto post, \$24 30; 6 reams cap, \$30 25	54 75	
	2 quarts carmine, \$10 50; 12 dozen tape, \$6	16 50	
	100 quills, \$3; 2 gross pens, \$1 60	4 60	
	2 quarts blue ink, 90 cents; 1 ream quarto post, \$4 05	4 95	
	10 5-18 reams quarto post, \$43; 1 No. 7 gold pen, \$2 75	45 75	
	1 G. P. holder, 38 cents; 1 gold pen, \$2 17	2 55	
	6 pounds twine, \$4 50; 24 pounds same, \$1 20	5 70	
	1 dozen knives, \$12; 1 dozen erasers, \$7	19 00	
	15,000 No. 9 white envelopes	111 75	
	41 pounds twine, \$3 58; 1 dozen erasers, \$3 50	7 08	
	1 dozen Arnold's fluid, \$3 20; 1 ream yellow paper, \$10	13 20	
	1 gross pens, \$2 85; 12 dozen red tape, \$6	8 85	
	1 dozen inkstands, \$5 25; 1 pound rubber, \$2	7 25	
	4 pounds twine, \$3; 1 dozen inkstands, \$5 25	8 25	
	1 dozen mucilage, 75 cents; 1 dozen sponges, 75 cents	1 50	
	1 gross lead pencils, \$2 73; 12 dozen tape, \$6	8 73	
	6 dozen barrel-pens, \$3; 1 dozen 18-inch rulers, \$4 50	7 50	
	1 dozen paper folders, \$3 50; 1 dozen erasers, \$1 37	4 87	
	1 ream medium, \$10; 34 pounds twine, \$2 80	12 80	
	2 reams quarto post, \$8 10; 4 pounds twine, \$3	11 10	
	250 No. 2 envelopes, \$2 20; 2 dozen knives, \$48	50 20	
	1 dozen Ivory folders, \$10; 6 reams cap, \$29 70	39 70	
	3 reams legal cap, \$12 45; 6 blank books, \$4 50	16 95	
	25 pounds twine, \$18 75; 2 dozen waste baskets, \$30	48 75	
	1 dozen knives, \$9; 1 dozen same, \$12	21 00	
	14 gross red and blue pencils, \$2 64; 1 ream com. note, \$2 40	5 04	
	6 dozen penholders, \$1 50; 1 pound gum, \$2	3 50	
	1 dozen inkstands, \$5 25; 1 dozen gutta-percha rulers, \$5	10 25	
	1 ream card blotter, \$13 33; 1 dozen mucilage, 75 cents	14 08	
	1 dozen M. & N. ink	6 40	
	Bill of stationery		\$1, 154 27
			400 00
			2, 861 42

DISBURSEMENT OF THE CONTINGENT FUND

TREASURY DEPARTMENT,
Fourth Auditor's Office, November 26, 1864.

SIR: I have the honor to transmit herewith an analytical statement of the payments made on account of the contingent expenses of this office for the fiscal year ending June 30, 1864.

I have the honor to be, sir, very respectfully, your obedient servant,
STEPHEN J. W. TABOR, Auditor.

HON. WM. P. FESSENDEN,
Secretary of the Treasury.

General statement of the contingent expenses of the Fourth Auditor's office from July 1, 1863, to June 30, 1864, inclusive.

State of appropriation.	Amount.	Total.
Appropriation by act of Congress of March 14, 1862	\$1,500 00	
Balance due agent on the 30th of June, 1863	207 17	
		\$1,292 83
Between July 1, 1863, and June 30, 1864, there was expended for the necessary objects required for the accommodation of the office, as will appear by the analytical statement subjoined, the sum of		1,281 95
Balance in hands of agent		10 88
The above expenditure does not include stationery used for the office, and paid out of appropriation for "additional clerks"	1,730 75	

STEPHEN J. W. TABOR, Auditor.

TREASURY DEPARTMENT, Fourth Auditor's Office, November 26, 1864.

Analytical statement of the contingent expenses of the Fourth Auditor's office from July 1, 1863, to June 30, 1864, inclusive.

To whom paid.	For what object.	Amount.	Total.
G. M. Wight	2 dozen arm-chairs, at \$36	\$72 00	
	1 large revolving chair	22 00	
	Do	7 50	
	2 dozen oak arm-chairs, at \$36	72 00	
	1 chair cushion	3 25	
	2 high stools, at \$2 25	4 50	
			\$181 25
C. W. Boteler & Son	4 brooms	1 75	
	2 plated pitchers, at \$15 25	30 50	
	5 feather dusters	7 25	
	1 bucket	1 00	
	1 ice pick	50	
	6 tumblers	1 00	
	1 water-cooler	7 50	
	2 buckets	2 00	
	Washbowl and pitcher	2 00	
	Dust pan	37	
	3 dozen pieces soap	4 50	
	1 dozen sponge cups	1 00	
			39 37
Wm. Noell	Furnishing and fitting 21 window-shades complete, at \$4		84 00
W. S. Mitchell	24 yards oil-cloth, at \$1 10	2 48	
	10 yards oil-cloth, at 87½ cents	8 75	
	1 dozen bordered towels	5 50	
	1 dozen hemmed towels	7 50	
	4 yards oil-cloth, \$1 25	5 00	
			29 23
W. W. Farr	1 eight-day calendar clock		40 00
J. S. Topham	1 mail bag		7 00
Adams Express Co.	Freight		7 00
Harnden Express Co.	Freight		1 55
A. H. Marlow	Washing towels from July 1, 1863, to June 30, 1864, at \$5 per month	60 00	
	16 yards cotton for letter-press purposes	4 87	
	6 pounds brown soap	62	
	2 dozen towels, at \$3 75	7 50	
	2 brooms	75	
	Porterage and car-hire	3 15	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
W. H. Frazier.....	830 file-boards, at \$3 50.....	\$29 05	
	200 file-boards, at \$5.....	10 00	
	100 file-boards, at \$8.....	8 00	
			\$47 05
Solomon Dunmore.....	Hauling 32 loads of furniture, at \$1.....		32 00
L. Clephane.....	Foreign postage for 1st quarter 1863.....		61 01
S. J. Bowen.....	Foreign postage for 2d, 3d, and 4th quarters for 1863.....		182 61
L. J. Middleton.....	Ice for the year 1863.....		59 55
W. H. Brannel.....	Rebellion Record, No. 6.....		5 50
W. A. Cromwell.....	Telegram.....		1 10
Blanchard & Mohun.....	8 volumes Opinions Attorneys General.....		24 00
Tribune Association.....	Advertising sundry claims.....		12 00
J. W. Forney.....	do. do.....		13 11
Charles O. Rogers.....	do. do.....		2 00
W. C. Bryant.....	do. do.....		2 80
B. F. Morris.....	Civil Institutions of the United States.....		3 00
H. Polkinhorn.....	Printing 2 reams prize lists.....		13 00
Philp & Solomons.....	1 volume Webster's Dictionary.....	6 50	
	2 volumes Worcester's Dictionary, at \$7 50.....	15 00	
			21 50
C. H. Bohn.....	6 Congressional Directories.....		1 50
Frank Taylor.....	2 National Almanacs.....		2 50
A. Boyd.....	3 copies Washington City Directory.....		6 00
M. Helligrem.....	1 set American Cyclopædia.....	60 00	
	1 Pronouncing Gazetteer.....	7 00	
			67 00
James Sheehy.....	5 volumes Rebellion Record, at \$5 50.....		27 50
Whiting & Co.....	American Exchange and Review.....		3 00
J. Disturnell.....	3 United States Registers for 1864.....		2 25
J. W. Hays.....	Washing towels January and February, 1863.....		4 10
H. C. Sheed.....	Labor for May and June, 1863.....		33 33
A. A. Watts.....	Labor from July 16 to November 17, 1863, at \$1 per day.....	125 00	
	Hauling boxes, rolls, &c.....	7 25	
			132 25
Geo. H. Holmes.....	Labor from March 16 to June 30, 1864, at \$50 per month.....		35 00
Mack Mathers.....	Moving furniture.....		1 00
			1,281 95
Wm. F. Murphy & Son.....	For stationery, to be paid out of appropriation for additional clerks.....		1,346 05
Philp & Solomons.....	For stationery for additional clerks.....		374 70
Total.....			3,002 70

TREASURY DEPARTMENT,
Fifth Auditor's Office, December 14, 1864.

SIR: I have the honor to transmit herewith a statement of the condition of the contingent fund of this office, showing the disbursements for the fiscal year ending June 30, 1864, in accordance with your letter of the 12th instant.

I am, sir, your obedient servant,

C. M. WALKER, Auditor.

HON. GEORGE HARRINGTON,
Assistant Secretary of the Treasury.

A general statement of the condition of the funds appropriated for the contingent expenses of the office of the Fifth Auditor of the Treasury, prepared in compliance with the requirements of the 20th section of the act of Congress of August 12, 1842.

State of appropriation.	Amount.
Balance remaining of former appropriation on June 30, 1863, undrawn and on hand of disbursing clerk.....	\$261 50
Amount appropriated for the use of the office for the fiscal year ending June 30, 1864, as per act of Congress February 25, 1863.....	1,000 00
	1,261 50
From which deduct amount expended between July 1, 1863, and June 30, 1864, for necessary objects for the accommodation of the office and the despatch of public business, as will appear by the analytical statement herewith, for the sum of.....	979 71
	281 79

(A considerable sum is due for furniture, the bills for which have not yet been presented.)

Analytical statement of the contingent expenses of the Fifth Auditor's office from July 1, 1863, to June 30, 1864.

Date.	To whom paid.	For what object.	Amount.
1863.			
July 1	Simoon Mead.....	Furnishing towels.....	\$6 00
5	City Post Office.....	Postage 2d quarter 1863.....	50 88
15	James Sholey.....	3 volumes Rebellion Record.....	16 50
Oct. 6	Gales & Seaton.....	1 year's subscription to National Intelligencer.....	10 00
6	Simoon Mead.....	Towels, &c.....	6 00
6	C. W. Boteler.....	Bills sundries, spittoons, water pitchers, &c.....	20 12
21	City Post Office.....	Postage 3d quarter 1863.....	172 08
21	W. H. Brunnel.....	4th and 5th volumes Rebellion Record.....	11 00
Nov. 19	Am. Exchange Review.....	3d and 4th volumes.....	3 00
Dec. 4	H. Blau.....	Laying carpets.....	12 00
4	J. Disturnell.....	United States Register, 3 copies.....	2 25
31	J. Middleton.....	Ice bill for one year.....	31 06
1864.			
Jan. 4	Simoon Mead.....	Washing towels.....	6 00
9	James Skirving.....	1 water-cooler.....	4 50
15	C. Bohn.....	Congressional Directory.....	1 50
15	A. Boyd.....	2 copies City Directory.....	4 00
20	City Post Office.....	Postage 4th quarter 1863.....	91 63
20	Philp & Solomons.....	Stamp, ink, types, &c.....	16 50
Feb. 2	Philp & Solomons.....	Bills stationery, &c.....	363 51
18	W. J. Murtagh & Co.....	National Republican, one year.....	7 00
Mar. 14	Sears & Bros.....	Towelling.....	11 00
April 2	Mrs. E. Mead.....	Washing towels, &c.....	9 00
8	W. H. Brunnel.....	Volume 6 Rebellion Record.....	5 50
20	Philp & Solomons.....	New York Directory.....	4 75
May 2	H. & O. H. Morrison.....	National Almanac.....	1 50
3	City Post Office.....	1st quarter 1864.....	71 51
14	J. P. Libby.....	Ice pitcher.....	11 00
24	McGregor & Zimmerman.....	Brooms, spittoons, &c.....	7 50
June 30	Mrs. E. Mead.....	Washing towels.....	6 00
	Total.....		963 21

OFFICE OF THE AUDITOR OF THE 'TREASURY FOR P. O. DEPART'T,
November 26, 1864.

SIR: I have the honor to transmit herewith the analytical statement of the contingent expenses of this office for the fiscal year ending June 30, 1864, prepared in compliance with the requirements of the 20th section of the act of Congress approved August 26, 1842.

Very respectfully,

E. SELLS, Auditor.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

General statement of the condition of the fund appropriated for the contingent expenses of the office of the Auditor of the Treasury for the Post Office Department, prepared in obedience to the provisions of the 20th section of the act of Congress approved August 26, 1842.

State of appropriation.	Amount.
The balance of the appropriation for the year ending June 30, 1863, not drawn from the treasury on July 1, 1863.....	\$12, 790 08
Amount appropriated by the act of June 25, 1864.....	3, 000 00
	15, 790 08
Between July 1, 1863, and June 30, 1864, there was expended for the necessary objects required for the accommodation of the office and the despatch of the public business, as will appear by the analytical statement subjoined, the sum of.....	4, 863 83
	10, 926 45
Which balance stood as follows on July 1, 1864, viz:	
Undrawn in the treasury.....	9, 790 08
In the hands of the agent same day.....	1, 136 17
	10, 926 45

Analytical statement of the contingent expenses of the office of the Auditor of the Treasury for the Post Office Department from July 1, 1863, to June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
W. W. Cox.....	Services in keeping and disbursing stationery from April 1, 1863, to June 30, 1864.....	\$312 50	\$541 37
	Washing and making towels for the year.....	228 87	
James Reed.....	Services as laborer from July 1, 1863, to June 30, 1864.....		609 89
Alfred Stevenson.....	143 days' labor in carrying coal and wood for the office, at \$1 25 per day.....		178 75
Philip & Solomons.....	9 gross steel pens, at 95 cents.....	8 55	310 50
	5 dozen penholders, at 25 cents.....	1 25	
	5 dozen red and blue pencils, at 88 cents.....	4 40	
	72 dozen red tape.....	18 00	
	1 dozen erasers.....	7 00	
	1 dozen ivory folders.....	15 00	
	1 dozen pair shears.....	12 50	
	1 dozen inkstands.....	9 75	
	2 5-12 dozen red ink.....	37 25	
	54 dozen red ink, quarts.....	112 00	
	54 dozen red ink, pints.....	60 00	
	2 dozen Arnold's fluid.....	12 80	
	2 reams commercial note paper.....	4 80	
	500 envelopes.....	2 20	
	30 pounds hemp twine, at 75 cents.....	22 50	
	24 pounds sponge.....	12 50	
W. F. Murphy & Sons...	6 reams paper, at \$4 50.....	26 00	
	37 reams quarto post paper.....	157 45	
	1 ream extra quarto post paper.....	7 00	
	1 ream Bath paper.....	4 00	
	7 reams commercial note paper.....	16 80	
	2 reams cap paper.....	12 00	
	1 ream envelope paper.....	6 85	
	2 reams demy paper.....	16 00	
	2 reams shoe paper.....	1 60	
	1 ream blotting paper.....	10 00	
	1 ream envelope paper.....	7 00	
	24,000 envelopes.....	145 50	
	10,000 envelopes.....	75 00	
	10,000 buff envelopes.....	92 50	
	10,000 white envelopes.....	63 00	
	25,000 official envelopes.....	184 50	
	1,500 cloth-lined envelopes.....	127 50	
	1,000 cloth-lined envelopes.....	2 25	
	2,000 cloth-lined envelopes.....	10 50	
	1 gross blotter.....	10 00	
	44 dozen erasers, at \$7.....	31 50	
	81 gross steel pens.....	100 08	
	2,000 quills.....	55 00	
	36 dozen red and blue pencils.....	41 28	
	42 dozen Faber's lead pencils.....	26 10	
	1 dozen ivory folders.....	12 00	
	24 dozen knives, at \$28.....	70 00	
	7 dozen knives, at \$24.....	168 00	
	2 dozen knives, at \$20.....	40 00	
	9 dozen Arnold's fluid.....	75 60	
	16 dozen silk taste.....	17 50	
	21 dozen penholders.....	5 75	
	2 dozen Arnold's fluid.....	12 80	
	1 dozen boxes seals.....	3 00	
	44 dozen red ink.....	16 90	
	6 dozen tape.....	3 00	
	4 dozen eyelets.....	75	
	2-12 dozen wafers.....	70	
	2 dozen needles.....	2 50	
	14 pair shears.....	22 50	
	175 pounds cotton twine.....	85 00	
	50 pounds hemp twine.....	28 75	
	4 pounds rubber.....	8 00	
	3 pounds sealingwax.....	4 25	
	5 gold pens.....	12 76	
	2 blank books.....	10 00	
	1 sponge cup.....	75	
	100 papers black sand.....	2 00	
	1 knife.....	2 00	
	1 blank book.....	2 50	
	1 bottle stamping ink.....	1 00	
	Proportional share of freight.....	23 45	
	Deduct amount of previous bills.....	1,877 79	
		671 44	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
James Sheehy	16 volumes American Cyclopædia	\$80 00	
	2 volumes Annual Cyclopædia	10 00	
			\$90 00
R. T. Brown	1 volume Annual Cyclopædia		5 00
J. W. Wilson	2 copies Johnson's Atlas		32 00
W. H. & O. H. Morrison	2 copies Brightley's Supplements	7 00	
	1 copy Railroads and Charters	8 00	
	1 copy Brockenbrough's Reports	10 00	
	3 copies National Almanac	4 25	
			29 25
J. Disturnell	6 copies United States Registers		4 50
C. Bohn	2 dozen Congressional Directories		6 00
W. J. Murtagh & Co.	1 copy National Republican		7 00
L. J. Middleton & Co.	Ice furnished from January 1 to June 30, 1863	84 00	
	Ice furnished from July 1 to December 31, 1863	142 25	
	Ice furnished from January 1 to June 30, 1864	117 00	
			343 25
J. L. Savage	1 water-cooler	13 00	
	5 buckets	4 62	
	1 washbowl and pitcher	1 50	
	2 cups and chalus	70	
	3 buckets	2 75	
	2 chamols skins	1 50	
	6 brushes	2 90	
	6 spittoons	3 75	
	9 ounces sponge	72	
	2 feather dusters	5 25	
	1 set fire irons	3 50	
	2 baskets	3 00	
	2 coal-hods	2 50	
	1 shovel	62	
			46 31
H. W. Hinkle	Repairing office furniture		134 98
Wm. Ballauf	do. do. do.		75 87
C. H. Munck	Repairing office safe		75 00
Jackson Bro. & Co.	12 salt sicks for cleaning floors		3 75
Wm. M. Shuster & Co.	60 yards towelling, at 37½ cents	22 50	
	Cotton and tape	60	
			23 10
Horatio Beall	1 horse cover	14 00	
	1 leather satchel	10 00	
	Repairing office harness	12 00	
			36 00
Wm. Lord	20 pounds soap, at 10 cents	2 00	
	14 dozen brooms	5 00	
	20 pounds candles, 23 cents	4 60	
	10 pounds soda, at 6 cents	60	
	40 pounds candles, at 25 cents	10 00	
	1 dozen brooms	4 75	
	1 gross matches	1 75	
			28 70
Geo. J. Musser	Soap	2 50	
	5 pounds gum-arabic, at 95 cents	4 75	
			7 25
Green & Williams	1 mahogany stand	8 00	
	1 bowl and pitcher	1 50	
			9 50
M. W. Galt & Bro.	Putting bottom in pitcher		3 00
W. S. Mitchell & Co.	60½ yards velvet carpet, at \$3 25	199 88	
	95 yards velvet carpet, at \$3 10	294 50	
	27½ yards Brussels carpet, at \$2 50	68 75	
	Making and laying	39 80	
	4 mats	18 50	
	1 linen desk cover	5 00	
		626 43	
	Less net proceeds from sales of old carpet	67 75	
			558 68
C. S. Whittlesey	5 feather dusters	10 50	
	1 large sweep	2 50	
	2 feather dusters	3 50	
			16 50
M. Jacobs	6 gross steel pens		9 00
W. H. Harrover	2 coal-hods, at \$1 25	2 50	
	1 shovel and poker	62	
			3 12
Gales & Seaton	1 copy National Intelligencer		10 00
John Ogden	Ice pails		2 00
S. Bacon & Co.	11 salt sicks for cleaning floors		4 40
American Telegraph Co.	Official despatch		4 99
People's Telegraph Co.	do.		1 43
R. Leech	do.		1 38

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
Green Adams.....	Official despatch.....		\$1 17
T. W. Williams.....	Keeping horse for use of office from June 15 to Oct. 31, 1863.....		101 25
Chapin & Matlock.....	Keeping horse for use of office from November 1, 1863, to June 30, 1864.....		202 34
T. W. Murphy.....	Shoeing horse.....		3 00
R. H. Graham.....	Repairing office carriage.....		33 25
Kelcher & Pywell.....	Storage on carriage.....		17 50
Wm. Douglas.....	For use of horse 15 days in January, 1863.....		12 50
E. Connelly.....	Repairing office carriage.....		44 00
	Total		4,863 83

E. SELLS, Auditor.

TREASURY DEPARTMENT,

Office of Commissioner of Customs, December 14, 1864.

SIR: In compliance with your request, I have the honor to enclose herewith a detailed statement of the contingent expenses of this office, and statement of the condition of the appropriation for contingent expenses of this office for the fiscal year ending June 30, 1864.

Very respectfully, your obedient servant,

N. SARGENT,
Commissioner of Customs.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

General statement of the condition of the fund appropriated for the contingent expenses of the office of Commissioner of Customs, prepared in obedience to the provisions of the 20th section of the act of August 26, 1842, for the fiscal year ending June 30, 1864.

State of appropriation.	Amount.	Total.
Balance of appropriation for the fiscal year ending June 30, 1863.....	\$1,318 72	\$2,818 72
Appropriation for fiscal year ending June 30, 1864.....	1,500 00	
Balance due the agent June 30, 1863.....	66 88	956 99
Expended during the fiscal year ending June 30, 1864.....	890 11	
Unexpended balance June 30, 1864.....		1,861 73
Which balance stood as follows, viz:		
Undrawn in the treasury June 30, 1864.....	1,451 84	1,861 73
In the hands of the agent June 30, 1864.....	409 89	

Detailed statement of the contingent expenses of the office of the Commissioner of Customs for the fiscal year ending June 30, 1864, prepared in compliance with the 20th section of the act of August 26, 1842.

To whom paid.	For what object.	Amount.	Total.
Frank Taylor.....	Curtis's Digest.....	\$5 50	\$39 30
	Bancroft's History of the United States.....	17 50	
	History of the Bank of England.....	3 00	
	Statesman's Year-Book.....	6 30	
	Conklin's Treatise.....	7 00	

Analytical statement of the contingent expenses, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
Hudson Taylor.....	Annual of Scientific Discovery.....	\$1 50	\$3 75
	3 Congressional Directories.....	2 25	
Little, Brown & Co.....	Mason's Reports, 4 vols., at \$4.....	16 00	80 00
	Gallison's Reports, 2 vols., at \$4.....	8 00	
	Story's Reports, 3 vols., at \$4.....	12 00	
	Sumner's Reports, 3 vols., at \$4.....	12 00	
	Sprague's Decisions, 1 vol.....	4 00	
	Dallas's Reports.....	\$15 00	
	Cranch's Reports.....	15 00	
		30 00	
	Less discount.....	2 00	
		28 00	
W. H. Braund.....	6 vols. Rebellion Record.....		80 00
Whiting & Co.....	American Exchange Review.....		33 00
J. Disturnell.....	2 vols. United States Register.....	1 50	3 00
	1 map United States.....	12 00	
A. Boyd.....	2 City Directories.....		13 50
Wm. Murphey & Son.....	Proportion of their bill of stationery assessed to this office.....		4 00
Philp & Solomons.....	1 blank book.....	2 50	367 02
	2 press copy books.....	5 00	
	6 reams quarto post.....	24 30	
	18 pocket knives.....	45 75	
	1,000 envelopes.....	4 40	
	1 dozen mullage.....	75	
	1 dozen carmine ink.....	3 90	
	1 dozen penholders.....	1 25	
	3 dozen rings.....	92	
	3 dozen pencils.....	1 66	
	1 gold pen.....	2 17	
Hudson Taylor.....	1 inkstand.....		92 60
E. H. King.....	1 mahogany book stand.....		1 88
Gales & Seaton.....	Subscription to the National Intelligencer.....		37 00
A. Thomas.....	Labor as temporary clerk.....		10 00
Reyburn Harrison.....	Labor as temporary messenger.....		48 91
L. J. Middleton.....	Ice for year.....		8 75
G. W. Hines.....	Telegraph.....		39 12
G. W. Hines.....	Washing towels.....	2 00	6 86
Georgiana Schwam.....	do.....	6 00	
Jennie Butler.....	do.....	6 00	
Geo. W. Hines.....	Labor.....	2 75	14 00
	1 bucket.....	1 10	
Rosen Ross.....	Whitewashing three rooms.....		3 85
Horace Paver.....	Removing carpets and cleaning three rooms.....		9 00
G. W. Hines.....	Express charges.....	2 00	10 30
	Carrying laws to post office.....	1 50	
	Drayage.....	2 00	
Hoe & Bro.....	Putting down carpet.....		5 50
B. W. Reed.....	1 dozen soap, at 8 cents.....	96	2 50
	2 pounds candles, at 30 cents.....	60	
T. C. Burns.....	42 cakes soap, at 8 cents.....	3 36	1 56
	1½ gross matches, \$6.....	9 00	
W. M. Shuster.....	16 yards towelling, at 25 cents.....		13 36
James Williams.....	Packing carpet.....		4 00
C. W. Boteler & Son.....	1 duster.....	3 00	1 50
	1 water-cooler.....	4 50	
	4 buckets.....	1 38	
	4 pitchers.....	3 00	
	1 dozen brooms.....	2 50	
	1 dozen whips.....	1 50	
	1 dozen shovels and tongs.....	13 50	
Jackson Bro. & Co.....	1 extra hair broom.....	2 25	29 38
	12 twists tobacco, (for carpets).....	60	
	1 extra feather duster.....	2 00	
	1 gross matches.....	1 00	
	2 brooms.....	50	
	1½ dozen soap.....	1 12	
			7 47
	Total.....		890 11

TREASURY DEPARTMENT,
Office Light-house Board, November 21, 1864.

SIR: I have the honor, in obedience to the 20th section of the act of Congress approved August 26, 1842, to transmit herewith a statement of the expenditure of the contingent fund of this office for the year ending June 30, 1864.

Very respectfully,

W. B. SHUBRICK, *Chairman.*

Hon. WILLIAM P. FESSENDEN,
Secretary of the Treasury.

General statement of the condition of the fund appropriated for the contingent expenses of the Light-house Board, prepared in obedience to the provisions of the 20th section of the act of Congress of August 26, 1842.

State of appropriation.	Amount.	Total.
Appropriation for blank books, binding, stationery, &c., for the year ending June 30, 1864.....		\$600 00
Balance in hands of disbursing clerk June 30, 1863.....	\$26 33	
Amount paid into the treasury by disbursing clerk September 23, 1863.....	26 33	
Amount of remittances from July 1, 1863, to June 30, 1864.....	534 04	
Amount of expenditures from July 1, 1863, to June 30, 1864.....	232 11	
Balance due the United States.....	301 93	

Analytical statement of the contingent expenses of the Light-house Board.

To whom paid.	For what object.	Amount.	Total.
Washington City P. O....	Postage of quarter ending June 30, 1863.....	\$12 43	
	Postage of quarter ending September 30, 1863.....	12 30	
	Postage of quarter ending December 31, 1863.....	9 01	
	Postage of quarter ending March 31, 1864.....	13 49	\$47 23
Gales & Seaton.....	National Intelligencer.....		10 00
A. Boyd.....	Washington Directory.....		2 00
Am. Seamen's Friends Society.....	Sailor's Magazine.....		1 00
Richard Pattin.....	Repairing pentagraph.....		7 50
L. J. Middleton.....	273½ pecks ice, at 12½ cents.....		34 18
B. U. Keyser.....	Cash paid for washing towels for office six months, ending September 30, 1863, &c.....		8 90
Gurdon Snowden.....	Washing towels for office for quarter ending December 31, 1863, soap, &c.....	4 00	
	Washing towels for office for quarter ending March 31, 1864, soap, &c.....	5 00	
	Washing towels for office for quarter ending June 30, 1864, soap, &c.....	4 80	13 80
William West.....	Shaking three carpets.....		7 50
Stationery.....	Proportion of Light-house Board of stationery procured from contractor.....		100 00
	Total amount expended.....		232 11

EXCHANGE OF NAVAL PRISONERS.

LETTER

FROM

THE SECRETARY OF THE NAVY,

IN ANSWER TO

A resolution of the House of December 21, transmitting a statement in relation to the exchange of naval prisoners.

JANUARY 16, 1865.—Referred to the Committee on Naval Affairs and ordered to be printed.

NAVY DEPARTMENT, *January 14, 1865.*

SIR: I have the honor to acknowledge the receipt of the resolution of the House of Representatives passed on the 21st ultimo, directing the Secretary of the Navy to communicate to the House, if not inconsistent with the public welfare, what measures have been taken to exchange the officers and men belonging to the United States navy now held as prisoners by the rebels, and what obstacles, if any, now exist to the exchange of such prisoners.

The exchange of prisoners belonging to both the army and navy is a matter that has been, and is now, under the control of the military authorities. An attempt was made by this department during the summer of 1864 to effect an exchange of naval prisoners, but exception was taken to distinct naval action. With this exception, the action of the Navy Department has not extended further than to make propositions and suggestions for the exchange of naval prisoners, and to submit to the War Department, or the commissioner of exchange, lists of such prisoners in the hands of the rebels.

Those by whom the matter of exchange has been controlled are cognizant of the measures that have been taken to exchange the officers and men belonging to the navy now held as prisoners by the rebels, and of any obstacles to the exchange of such persons.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

BALANCES OF APPROPRIATIONS INTERIOR DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

TRANSMITTING

Annual statement of balances of appropriations.

JANUARY 16, 1865.—Laid on the table and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., January 13, 1865.

SIR: I have the honor to submit herewith the annual statement required by the act of May 1, 1820, prepared by the Second Comptroller of the Treasury, showing balance of appropriations standing upon the books of his office to the credit of this department on the 1st of July, 1863; the amounts appropriated by Congress for the fiscal year ending June 30, 1864, including repayments and transfers of appropriations, and the aggregate amounts applicable to the service of said fiscal year; also the amounts drawn from said appropriations or carried to the surplus fund from July 1, 1863, to June 30, 1864, and the balance remaining in the treasury at the last-named date.

I am, respectfully, your obedient servant,

J. P. USHER, *Secretary.*

Hon. SCHUYLER COLFAX,
Speaker of the U. S. House of Representatives.

TREASURY DEPARTMENT,
Second Comptroller's Office, January 11, 1865.

SIR: I have the honor to transmit, in duplicate, a statement of the appropriations for the Department of the Interior for the fiscal year 1863-'64, showing the balances of the appropriations on July 1, 1863; the appropriations for the fiscal year 1863-'64; the repayments and transfers in the same time; the amounts applicable to the service of the year 1863-'64; the amounts drawn by requisitions from the treasury for the same period; and finally, the balances on June 30, 1864, with such appropriations as have been carried to the surplus fund; prepared in pursuance of an act of Congress approved May 1, 1820.

Very respectfully, sir, your obedient servant,

J. M. BRODHEAD,
Comptroller.

Hon. J. P. USHER,
Secretary of the Interior.

BALANCES OF APPROPRIATIONS.

Statement of the appropriations for the service of the Department of the Interior from July 1, 1863, to June 30, 1864, made pursuant to the provisions of the second section of the act of Congress of May 1, 1820, entitled "An act in addition to the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Heads of appropriations.	Balances of appropriations July 1, 1863.					Appropriations for the fiscal year 1863-64.		Repayments, &c., to June 30, 1864, from July 1, 1863.		Amounts applicable to the service of the fiscal year 1863-64.		Amounts drawn by requisitions from the treasury during the fiscal year 1863-64.		Balances June 30, 1864.	
	Balances of appropriations July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.	July 1, 1863.
Civilization of the Indians.....	\$19,657 99									\$19,657 99		\$8,657 12		\$11,000 87	
Contingencies of the Indian department.....	59,892 23							\$680 29		60,572 52		22,783 19		37,789 33	
Pay of superintendents and Indian agents.....	122,557 51					\$3,333 33		7,637 65		133,588 49		98,502 53		35,085 96	
Pay of Indian sub-agents.....	17,885 26							1,000 00		18,885 26		3,200 44		15,684 82	
Pay of temporary clerks to superintendents.....	4,097 07									4,097 07					
Pay of interpreters.....	67,768 41							4,827 21		72,595 62		32,784 32		39,811 30	
Employment of physicians to vaccinate Indians.....	4,859 53							100 00		4,969 53		1,052 00		3,907 53	
Pay of clerks to superintendents at St. Louis.....	2,018 30									2,018 30		1,200 00		818 30	
Buildings and repairs at agencies.....	29,995 66									29,995 66		5,502 22		24,493 44	
Provisions for Indians.....	22,408 06							480 71		22,888 77		12,044 03		10,844 74	
Presents to Indians.....	5,172 96							425 77		5,598 73		5,028 12		570 61	
Revising, preparing, and printing a new code of regulations for the Indian department.....	2,000 00									2,000 00				2,000 00	
Relief of destitute Indians.....	986 73							700 00		1,686 73		358 00		1,328 73	
Surveying boundaries of Indian reservations and allotting and defining Indian reserves and half-breed lands, &c.....	3,954 09									3,954 09		25 00		3,929 09	
Intercourse with various Indian tribes having no treaties with the United States.....	50,000 00							2,000 00		52,000 00		47,919 88		4,080 12	
Satisfying claims of half-breeds to lands in Nemaha reserve, excluded by the McCoy survey of 1859.....	16,964 33									16,964 33		817 52		16,146 81	
Extinguishing title of Indian tribes to lands west of Missouri and Iowa.....	505 76									505 76		505 76			
Medallions of the President of the United States for Indian tribes, &c.....	3,550 00									3,550 00		1,800 00		1,750 00	
Preventing trespasses and depredations by Indians.....	4,373 80									4,373 80		811 15		3,562 65	
Expenses of rescuing prisoners.....	2,753 31									2,753 31		527 25		2,226 06	

BALANCES OF APPROPRIATIONS.

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Interest on investments, &c., due Indian tribes, and reimbursable	119 53	119 53	119 53
To enable the President to negotiate a treaty with the Indian tribes of Michigan	66 02	66 02	66 02
Opening communication with the Comanches, Apaches, &c.	1,637 50	1,637 50	1,637 50
Fulfilling treaties with the Comanches, Kiowas, and Apaches.	51,491 95	51,491 95	20,240 24
Collecting and establishing the southern Comanches, Wichitas, &c., on reservations south of Arkansas river	2,362 96	2,362 96	2,362 96
Removal and subsistence of Indians in California to three military reservations and two additional	2,020 96	2,020 96	2,030 96
Arrears of compensation, &c., to Indian agents for tribes in California	2,250 00	2,250 00	2,250 00
Compensation of five supervisors and twenty laborers on reservations in California	27,000 00	27,000 00	21,000 00
Incidental expenses of Indian service in California	21,109 44	21,109 44	11,126 82
Pay of clerk to superintendent in California	5,006 21	5,006 21	3,000 00
Purchase of cattle, &c., clothing, food, teams, &c., for Indians, northern district, California	28,500 00	28,500 00	21,173 06
Purchase of cattle, &c., clothing, food, teams, &c., for Indians, southern district, California	9,250 00	9,250 00	9,250 00
Removal and subsistence of Indians in California, &c., and pay of physicians	47,726 80	47,726 80	5,341 17
Expenses negotiating treaties with Apaches, Navajoes, and Utah Indians, New Mexico	199 64	199 64	199 64
Presents to bands of Pueblo Indians in New Mexico	4,713 58	4,713 58	4,713 58
Surveying and marking the external boundaries of Indian pueblos in New Mexico	3,750 00	3,750 00	3,425 00
Incidental expenses of Indian service in New Mexico	37,338 98	38,080 06	34,827 88
Pay of persons engaged by the provisional government of Oregon	413 42	413 42	413 42
Payment of liabilities for Indian service in Oregon	187 02	187 02	187 02
Insurance and transportation of annuities, &c., to Indian tribes in Oregon	1,383 50	1,383 50	1,383 50
Incidental expenses of Indian service in Oregon Territory	396 08	396 08	396 08
Negotiations with Indian tribes of Oregon west of Cascade mountains	2,939 90	2,939 90	2,939 90
Adjusting difficulties and preventing outbreaks among Indians in Oregon Territory	33 65	33 65	33 65
Travelling expenses of superintendents and Indian agents in Oregon	143 50	143 50	143 50
Expenses of negotiating treaties with the Rogue River and Crow Creek bands of Umpquas	2,063 58	2,063 58	2,063 58

BALANCES OF APPROPRIATIONS.

Statement of the appropriations for the service of the Department of the Interior, &c.—Continued.

Holds of appropriations.	Balances of appro- priations July 1, 1863.	Appropriations for the fiscal year 1863-64.	Repayments, &c., from July 1, 1863, to June 30, 1864.	Amounts applica- ble to the service 1863-64.	Amounts drawn by requisitions from the treasury dur- ing the fiscal year 1863-64.	Balances June 30, 1864.
Fulfilling the articles with Umpquas, Calapooias, &c., of Oregon.....	\$20,410 64	.....	\$2,572 19	\$22,982 83	\$9,584 00	\$13,398 83
Fulfilling the articles with bands of Chastas, Scotons, and Umpqua.....	23,921 81	.....	3,223 71	27,145 52	10,289 63	16,855 89
Fulfilling the articles of January 10, 1855, with bands of Calapooias, Malalas, and Clackamas of Oregon.....	15,008 65	.....	465 45	15,008 65	12,127 88	2,880 77
Restoring and maintaining peace with Indian tribes in Oregon.	.....	.....	.....	465 45	.....	465 45
Removal and subsistence of Indians in Oregon and Washing- ton Territories.....	70,990 54	.....	.....	70,990 54	42,797 28	28,193 26
Removal and subsistence of Indians in Oregon Territory.....	8,662 17	.....	130 24	130 24	.....	130 24
Expenses of negotiating with Indian tribes of Oregon.....	.....	.....	.....	8,662 17	.....	8,662 17
Expenses of colonizing, supporting, &c., Indians in Oregon with whom treaties have been made but not ratified.....	10,000 00	.....	.....	10,000 00	5,000 00	5,000 00
Fulfilling treaties with confederate tribes and bands in middle Oregon.....	46,981 21	.....	1,133 00	48,114 21	23,780 12	18,334 09
Incidental expenses of Indian service in Utah Territory.....	20,165 97	.....	2,401 66	22,567 63	21,012 12	1,555 51
Surveying and mapping four farms and reservations in Utah.....	1,200 00	.....	.....	1,200 00	.....	1,200 00
Supplying deficiencies in appropriation for pay of the late agents in Utah.....	5,718 28	.....	.....	5,718 28	.....	5,718 28
Compensation of superintendent and three additional agents in Washington Territory.....	9,527 77	.....	.....	9,527 77	1,913 08	7,614 69
Incidental expenses of Indian service in Washington Territory.	12,356 79	.....	.....	12,356 79	10,152 21	2,204 58
Fulfilling treaty with Dwanish and other allied tribes in Washington Territory.....	33,017 23	.....	11,447 50	44,464 73	36,532 74	7,931 99
Expenses of negotiating treaty with Indians of Washington Territory.....	2,732 87	.....	.....	2,732 87	.....	2,732 87
Erecting buildings for agents in Washington Territory.....	2,855 00	.....	.....	2,855 00	.....	2,855 00
Fulfilling the articles of December 26, 1854, with bands of Puget's sound.....	17,739 12	4,100 00	21,839 12	17,381 87	4,457 25

BALANCES OF APPROPRIATIONS.

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Fulfilling treaty with the Blackfeet.....	40,049 16	15,029 08	95,077 24	23,897 44	71,179 80
Transportation and delivery of annuity goods to Blackfeet.....	39,255 88	.....	.....	39,255 88	1,573 47	37,682 41
Removal and subsistence of Indians in Washington Territory.....	3,442 32	.....	125 00	3,567 32	.....	3,567 32
General and incidental expenses of Indian service in Oregon and Washington Territories.....	39,026 02	.....	2,239 79	41,265 81	39,679 57	1,586 24
Amount to reimburse the Blackfeet and other Indians in dry goods and clothing.....	12,779 60	.....	.....	12,779 60	.....	12,779 60
Expenses of holding council with Arapahoes and Cheyenne Indians south of the Platte river.....	14,342 92	.....	.....	14,342 92	1,639 98	12,702 94
Carrying into effect treaty of February, 1861, with Arapahoes and Cheyenne Indians of upper Kansas river.....	67,638 95	.....	.....	67,638 95	16,100 50	51,538 45
Transportation, &c., to Arapahoes and Cheyenne Indians.....	14,669 18	.....	.....	14,669 18	7,200 79	7,468 49
Survey and allotment of lands for Arapahoes and Cheyenne Indians.....	10,000 00	.....	.....	10,000 00	10,000 00	.....
Insurance, transportation, &c., of annuities, &c., to Indians in Minnesota, Michigan, and Wisconsin.....	11 43	.....	.....	11 43	.....	11 43
Insurance, transportation, &c., of annuities, &c., to Indian tribes in Minnesota and Michigan.....	22,461 25	.....	.....	22,461 25	5,729 65	16,731 60
Fulfilling treaty of Fort Laramie.....	71,253 22	.....	2,559 40	73,842 62	59,983 92	13,858 70
Incidental expenses of Indian service in Arizona.....	6,404 31	.....	.....	6,404 31	6,404 31	.....
Incidental expenses of Indian service in Nevada Territory.....	13,960 00	.....	.....	13,960 00	13,525 84	434 16
Incidental expenses of Indian service in Colorado Territory.....	25,000 00	.....	.....	25,000 00	21,119 63	3,880 37
Liquidation of agency debts contracted under late Agents Head and Colly, Colorado Territory.....	2,446 63	.....	.....	2,446 63	.....	2,446 63
Act to aid the Indian refugees to return to their homes in Indian Territory.....	.....	\$223,000 00	.....	223,000 00	157,000 00	66,000 00
Fulfilling treaties with Creeks, (proceeds of lands).....	63 78	.....	.....	63 78	.....	63 78
Fulfilling treaties with Creeks.....	56,774 36	.....	.....	56,774 36	56,774 36	.....
Trust fund: interest due Creek orphans.....	30,937 48	\$7,574 96	3,309 29	41,821 73	38,394 19	3,427 54
Balance due Creek Indians for losses sustained during the war of 1812.....	384 00	.....	.....	384 00	.....	384 00
Payment to such Cherokeees as were omitted in the census taken by the D. W. Siler.....	109 96	.....	.....	109 96	.....	109 96
Trust fund: interest due Cherokeees, (schools).....	.....	1,153 71	.....	1,153 71	96 29	1,057 42
Trust fund: interest due Cherokeees, treaty of 1835 and 1836.....	.....	5,065 61	173 72	5,239 33	5,147 53	91 80
Fulfilling treaty with Cherokeees, (proceeds of lands).....	40 45	30,985 04	121 46	31,146 95	30,985 04	161 91
Payment to the Cherokee nation the sum of \$724,603 37, and interest thereon at 5 per cent.....	366 10	.....	.....	366 10	.....	366 10
Additional amount for expenses paid for subsistence improperly charged to treaty fund, &c., per 11th article, treaty of 1846, with Cherokeees.....	201 11	.....	.....	201 11	.....	201 11

BALANCES OF APPROPRIATIONS.

Statement of the appropriations for the service of the Department of the Interior, &c.—Continued.

Heads of appropriations.	Balances of appro- priations July 1, 1863.		Appropriations for the fiscal year 1863-64.		Repayments, &c., from July 1, 1863, to June 30, 1864.		Amounts applic- able to the service of the fiscal year 1863-64.		Amounts drawn by the treasury dur- ing the fiscal year 1863-64.		Balances June 30, 1864.	
Trust fund: interest due Chippewas, Ottawas, and Pottawat- omies, (mills)	\$12, 153 34							\$12, 153 34		\$12, 153 34		
Insurance, &c., of annuities, &c., to Chippewas of the Mis- issippi	5, 961 18							5, 961 18		330 97		\$5, 630 21
Removal of the Court Orelle band of Chippewas	254 60							254 60				254 60
Insurance, &c., of annuities, &c., to Chippewas of Lake Su- perior	8, 883 49							8, 883 49		5, 637 15		3, 246 34
Fulfilling treaty with Chippewas of Saginaw, Swan creek, and Black river	34, 383 54							34, 383 54		16, 352 10		18, 031 44
Fulfilling treaty with Chippewas of Saginaw, (proceeds of lands)	3, 461 80							3, 461 80				3, 461 80
Fulfilling treaties with Chippewas of Saginaw	982 07							982 07				982 07
Fulfilling treaties with Chippewas, Menomonies, Winnebago, and New York Indians	4, 644 58							4, 644 58		500 00		4, 144 58
Fulfilling treaties with Chippewas of the Mississippi	54, 783 13					\$374 39		55, 157 52		52, 164 38		2, 993 14
Fulfilling treaties with Chippewas of Lake Superior	52, 293 23					16 68		52, 309 91		44, 772 33		7, 537 58
Fulfilling treaties with Chippewas and Christian Indians, pro- ceeds of lands	9 00					4 28		13 28				13 28
Trust fund: interest due Chippewas and Christian Indians ..	26 52							3, 446 02		3, 416 00		30 02
Carrying into effect treaty with Chippewas of October 4, 1842- Extinguishing title of Chippewas to lands in Minnesota and Wisconsin	602 47							602 47				602 47
Fulfilling treaties with Chippewas of Lake Superior and Mis- issippi	1, 034 10							1, 034 10		1, 034 10		
Negotiating treaty with Chippewas of northern Minnesota and extinguishing title to certain lands in that vicinity	3, 173 36					1, 775 74		4, 949 10		4, 949 10		
Carrying into effect Choctaw treaty on account of lands re- linquished	1, 145 76							1, 145 76		965 90		179 86
	826 26							826 26				826 26

BALANCES OF APPROPRIATIONS.

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Carrying into effect Choctaw treaty, act June 11, 1842.....	95 83	95 83	95 83
Principal awarded to Choctaw claimants, act July 21, 1852.....	1, 000 00	1, 000 00	1, 000 00
Interest on awards to Choctaw claimants, &c., for 1845, 1846, and 1847.....	20, 644 88	.....	20, 644 88	.....	20, 644 88
Trust fund: Choctaw orphans' reservations.....	892 44	.....	892 44	.....	892 44
Payment to Choctaw Nation on account of their claim under the 11th and 12th articles of treaty of June 22, 1855.....	250, 000 00	.....	250, 000 00	.....	250, 000 00
Fulfilling treaties with Choctaws, act 1837, &c.....	44, 514 26	.....	47, 209 34	.....	4, 411 96
Trust-fund: interest due Choctaws, (education).....	10, 362 33	10, 778 70	21, 141 03	11, 445 44	9, 685 59
Indian service in district of country leased from the Choctaws for Indians lately residing in Texas.....	49, 420 44	.....	49, 420 44	.....	.....
Trust-fund: interest due Choctaws under their convention with the Chickasaws.....	14, 308 16	232 79	14, 860 01	.....	158 37
Fulfilling treaties with the Chickasaws.....	11, 908 75	.....	11, 208 75	.....	11, 208 75
Trust-fund: interest due Delaware, (education).....	8, 908 12	43, 260 97	52, 229 09	41, 255 89	10, 973 20
Fulfilling treaties with Delaware.....	6, 789 14	.....	6, 937 75	4, 836 61	2, 081 14
Fulfilling treaty with Delaware, (proceeds of lands).....	1, 945 07	247 00	10, 104 29	12, 296 36	.....
Fulfilling treaty with Flatheads and other confederate tribes.....	27, 823 27	.....	20, 650 68	48, 473 95	11, 935 41
Removal and subsistence of Seminoles.....	58, 261 70	.....	43 38	58, 305 08	100 00
Fulfilling treaty with the Florida or Seminoles.....	71, 070 60	.....	2, 166 11	73, 236 71	.....
Fulfilling treaty with Iowa, (proceeds of lands).....	1, 417 94	.....	1, 592 73	1, 348 98	233 75
Trust-fund: interest due Iowa.....	4, 240 05	6, 445 57	6, 468 63	5, 843 16	625 47
Fulfilling treaty with Iowa.....	.....	.....	4, 240 05	3, 875 00	365 05
Fulfilling treaty with the Klamath, Modoc, and Snake Indians.....	445 12	20, 000 00	20, 000 00	10, 000 00	10, 000 00
Trust-fund: interest due Kansas, (schools).....	11, 482 85	849 57	1, 713 30	1, 713 30	1, 595 35
Fulfilling treaties with Kansas Indians.....	.....	.....	11, 482 85	9, 887 50	.....
Fulfilling treaties with Kaskaskias, Peorias, Weas, and Pian- keshaws, (proceeds of lands).....	1, 017 24	25, 343 28	25, 360 52	25, 343 28	1, 017 24
Fulfilling treaties with the Kaskaskias, Peorias, Weas, and Piankeshaws of May 30, 1854.....	563 65	.....	563 65	.....	563 65
Trust-fund: interest due Kaskaskias, Peorias, Weas, and Pi- ankeshaws.....	.....	13, 847 79	13, 847 79	13, 681 00	166 79
Payment of value of property of Baker and Street, destroyed by Kiowas.....	50 00	.....	50 00	.....	50 00
Fulfilling treaties with Kickapoos.....	19, 712 55	.....	19, 712 55	14, 000 00	5, 712 55
Fulfilling treaty with the Muckah tribe.....	18, 050 00	5, 355 00	23, 405 00	14, 400 00	9, 005 00
Fulfilling treaty with Mole Indians.....	15, 230 00	.....	15, 230 00	9, 100 00	6, 130 00
Fulfilling treaties with the Menomones.....	37, 075 80	.....	37, 075 80	35, 626 54	1, 449 26
Trust-fund: interest due Menomones.....	1, 194 39	9, 671 23	14, 090 48	11, 238 35	2, 852 13
Surveys of reservations for the Nez Perés, Flatheads, &c., west of Cascade mountains.....	15, 000 00	.....	15, 000 00	2, 137 59	12, 862 41

BALANCES OF APPROPRIATIONS.

Statement of the appropriations for the service of the Department of the Interior, &c.—Continued.

Hheads of appropriations.	Balances of appro- priations July 1, 1863.	Appropriations for the fiscal year 1863-'64.	Repayments, &c., from July 1, 1863, to June 30, 1864.	Amounts applica- ble to the service of the fiscal year 1863-'64.	Amounts drawn by the treasury dur- ing the fiscal year 1863-'64.	Balances June 30, 1864.
Negotiating treaty with Nez Percés of Oregon and Washing- ton Territories.....	\$10,000 00			\$10,000 00		\$10,000 00
Fulfilling treaty with Nez Percés.....	26,600 00			26,600 00	\$13,300 00	13,300 00
Fulfilling treaties with the Miamies of Eel river.....	1,100 00			1,100 00		1,100 00
Fulfilling treaties with the Miamies.....	70,712 94			70,712 94	40,406 40	30,306 54
Fulfilling treaties with the Omahas.....	40,793 82			40,793 82	33,615 11	7,178 71
Fulfilling treaties with the Ottawas of Kansas.....	2,600 00			2,600 00	300 00	2,300 00
Fulfilling treaties with Ottawas.....	1,734 00			1,734 00		1,734 00
Fulfilling treaties with Ottawas of Blanchard's Fork and Roche de Boeuf.....	16,205 95	\$959 50		17,165 45	16,933 84	231 57
Trust-fund: interest due Ottawas of Blanchard's Fork.....	35 57	13 54		49 11		49 11
Trust-fund: interest due Ottawas of Roche de Boeuf.....	42 91	18 64		61 55		61 55
Fulfilling treaties with Ottawas of Roche de Boeuf, (proceeds of lands).....			\$37 52	37 52		37 52
Fulfilling treaties with Ottawas and Chippewas.....	2,553 13		103 86	2,656 99		2,656 99
Fulfilling treaties with Ottawas and Chippewas of Michigan.....	65,459 33			65,459 33	38,920 00	26,539 33
Trust-fund: interest due Ottawas and Chippewas.....	10,637 61	968 86	553 78	12,060 25		12,060 25
Fulfilling treaties with Ottawas of Blanchard's Fork, (pro- ceeds of lands).....			86 81	86 81		86 81
Salary of agent of Ottawas and Chippewas of Swan creek, &c.....	1,125 00			1,125 00		1,125 00
Fulfilling treaties with Ottoces and Missourias.....	22,326 67		111 80	22,438 47	16,340 00	6,098 47
Amount in the hands of W. W. Dennison, unaccounted for, be- longing to Ottoces and Missourias, act July 5, 1862.....	12,455 59			12,455 59	2,495 78	9,959 81
Carrying out treaties with Ottoces, Missourias, Omahas, Dela- wares, Iowas, &c.....						
Fulfilling treaties with Osages.....	3,535 43			3,535 43		3,535 43
Trust fund: interest due Osages, (education).....	28,823 66			30,115 72	29,409 79	705 93
Insurance, transportation, &c., of Pawnee annuity goods.....	2 00	3,750 88	1,292 06	3,752 88	1,964 20	1,788 68
	692 02			592 02		

BALANCES OF APPROPRIATIONS.

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Fulfilling treaties with Pawnees.....	59,859 70	5,543 59	968 27	59,859 70	44,715 36	15,144 34
Trust fund: interest due Pottawatomies, (mills).....	1,618 50	10,341 41	2,693 61	8,130 36	5,623 48	2,506 83
Trust fund: interest due Pottawatomies, (education).....	1,646 90		1,000 00	13,681 92	8,973 40	4,708 52
Fulfilling treaties with Pottawatomies.....	86,995 46			87,995 46	60,628 76	27,366 70
Fulfilling treaties with Pottawatomies of Huron.....	800 00			800 00	400 00	400 00
Payment of awards of General W. B. Mitchell, commissioner, &c., under the treaty of Chicago.....	1,674 14			1,674 14		1,674 14
Payment of Pottawatomies for corn crop abandoned.....	17 50			17 50		17 50
Insurance of Pawnee, Poncas, and Yaucon Sioux annuity goods.....	19,221 08			19,221 08	7,549 82	11,671 26
Survey of Ponca reserve.....	250 00			250 00		250 00
Fulfilling treaty with Poncas.....	25,662 19			25,662 19	24,495 00	1,167 19
Fulfilling treaty with the Quinai-eelt and Quil-le-ute Indians.....	17,726 13		4,601 13	22,327 26	13,802 26	8,525 00
Fulfilling treaties with the Quapaws.....	5,851 91			5,851 91	1,540 12	4,311 79
Fulfilling treaties with the Rogue River Indians.....	10,863 11			10,853 11	2,900 25	7,952 86
Payment for permanent improvements made by claimants to lands on the Rogue River reservations.....	1,587 00			1,587 00	354 20	1,232 80
Surveying and allotting to the proper persons the reserved tracts, per 9th and 10th articles treaty with Sacs and Foxes of July 15, 1830.....	1,209 97	300 00		1,209 97		1,209 97
Fulfilling treaties with Sacs and Foxes of Missouri.....	7,870 00			8,170 00	7,636 41	533 59
Fulfilling treaties with Sacs and Foxes of Mississippi.....	41,273 38			41,273 38	41,273 38	
Fulfilling treaties with Six Nations of New York.....	4,773 00			4,773 00	1,664 00	3,109 00
Fulfilling treaties with the Tonawanda band of Senecas.....	31 59		4,509 22	4,540 81	3,479 50	1,061 31
Fulfilling treaties with Senecas.....	6,833 09			6,833 09	1,084 51	5,748 58
Trust fund interest due Senecas.....	375 00	250 00		625 00		625 00
Fulfilling treaties with Senecas of New York.....	23,507 95			23,507 95	23,507 95	
Trust fund: Senecas of New York, per 3d article treaty of May 20, 1842.....	46 96			46 96		46 96
Trust fund: interest due Tonawanda band of Senecas.....	3,842 00	6,574 33		10,416 33	6,663 98	3,752 35
Fulfilling treaties with Senecas and Shawnees.....	6,231 50			6,231 50	934 06	5,297 44
Trust fund: interest due Senecas and Shawnees.....	602 98	333 56	79 48	1,016 02		1,016 02
Paying claims of certain members of the Shawnee tribe, pre- sented to Congress at its present session, for depredations committed upon their property by citizens of the United States.....	90 00			90 00		90 00
Trust fund: interest due Shawnees.....	1,459 07			1,459 07		1,459 07
Fulfilling treaties with Shawnees.....	21,730 45			21,730 45	7,003 27	14,727 18
Relief of persons for damages sustained by reason of the dep- redations, &c., by certain bands of Sioux, act February 16, 1853, and March 28, 1864.....		1,170,374 00		1,170,374 00	11,700 00	1,158,674 00

BALANCES OF APPROPRIATIONS.

Statement of the appropriations for the service of the Department of the Interior, &c.—Continued.

Hheads of appropriations.	Balances of appro- priations July 1, 1863.					Appropriations for the fiscal year 1863-64.		Repayments, &c., from July 1, 1863, to June 30, 1864.		Amounts applica- ble to the service of the fiscal year 1863-64.		Amounts drawn by requisitions from the treasury dur- ing the fiscal year 1863-64.		Balance June 30, 1864.
Transportation of annuities, goods, &c., to Sioux of the Mis- sissippi	\$368 04									\$368 04				\$368 04
Loss and destruction of property of citizens of Minnesota and Iowa, at Spirit Lake	157 74									157 74				157 74
Adjusting difficulties, &c., with the Cut-head and Yanctonaise Sioux	392 49									392 49				392 49
Payment to the Sisseton and Wahpaton bands of the Dakota or Sioux Indians	41,528 38									41,528 38				733 68
Payment to the Medawakanton and Wapakoota bands of the Dakota or Sioux Indians	980 58									880 58				.....
To enable the President to cause the removal of Sioux of the Mississippi beyond the limits of any State	5,216 66									5,216 66				.....
Fulfilling treaties with the Yancion Sioux	47,709 23									47,709 23				.....
Fulfilling treaties with the Sioux of the Mississippi	91,210 56	\$103,500 00						\$104 60		194,815 16				803 60
Fulfilling treaties with the Stockbridges	2,101 26									2,101 26				2,036 18
Carrying into effect treaty with the Stockbridges and Munsees	42 00							1,432 37		1,474 37				.....
Trust-fund: interest due Stockbridges and Munsees		698 33						115 43		813 76				300 22
Fulfilling treaty with the Stockbridges and Munsees	2,067 60									2,067 60				1,700 00
Fulfilling treaty with the S'Kalliams	20,673 37							5,550 00		26,223 37				8,600 40
Negotiating treaty with the Shoshones or Snake Indians	3,783 88							3,148 97		6,932 85				1,320 00
Fulfilling treaties with the Utahs	5,274 88									5,274 88				5,612 85
Fulfilling treaties with the Umpquas, (Cow Creek band)	2,047 43									2,047 43				5,274 88
Fulfilling treaties with Winnabagies	35,158 03									85,158 03				1,497 43
Colonizing, supporting, &c., the Wichitaws and other affil- ated bands		50,000 00												.....
Fulfilling treaties with the Wyandotts	48,271 03									48,271 03				.....
Fulfilling treaty with Walla-Walla, Cayuses, and Umatilla tribes	3,000 12									3,000 12				.....
	51,963 10									51,963 10				8,325 33
														43,637 77

Insurance of annuities to Yakamas, Flatheads, and Nez Percés.	19 83				19 83
Fulfilling treaty with Yakama Nation.....	40,704 08			44,460 63	8,893 45
Relief of Anson Durt, act June 16, 1860.....		820 00			
Navy pension fund.....	1,329,383 05	3,927,326 69		16,817 31	5,239,898 50
Navy invalid pensions.....	24,579 52	35,000 00	6 07	17,697 29	42,591 09
Navy pensions to widows and orphans.....	117,796 16	500,000 00	21 33	147,313 40	470,504 00
Navy unclaimed pensions.....		2,927 04		2,927 04	
Privateer pension fund.....	376 87	300 00		236 00	440 87
Army unclaimed pensions.....		9,711 33	68 81	9,780 14	
Half-pay pensions to widows and orphans, payable through Third Auditor's office.....	28,676 64			2,080 00	26,596 64
Army invalid pensions.....	402,966 27	3,000,000 00	83,832 99	1,631,075 00	1,805,724 26
Army pensions to widows and orphans, act (sec. 1) July 4, 1836.....	65,958 87	3,800,000 00	68,064 57	3,041,701 13	891,622 31
Army pensions to revolutionary soldiers' widows, act (sec. 3) July 4, 1836, &c.....	138,387 11			138,387 11	
Army pensions to revolutionary soldiers, acts 1818, 1828, and 1832.....	44 93		15 01	59 94	
Army pensions to revolutionary soldiers and widows, acts 1818, 1828, and 1832, and sec. 3, July 4, 1836, &c.....		250,000 00	139,439 05	218,006 74	171,432 31
Total.....	5,573,863 35	13,259,477 47	498,253 97	7,975,538 13	11,284,076 66

* Surplus fund.

RECAPITULATION.

Amount applicable to the service of the fiscal year 1863-'64, as per aggregate of fourth column..... \$19,259,614 79
 From which deduct amount of refunding requisitions and transfers, as per third column..... 426,253 97

Will show the amount applicable to the above period..... 18,833,360 82
 From which deduct amount drawn by requisitions from the treasury, and amount of surplus fund and transfer warrants, as per aggregate of fifth column..... \$7,975,538 13
 From which last sum deduct amount of refunding requisitions and transfers, as per third column..... 426,253 97

Will leave the aggregate of sixth column of balances on June 30, 1863..... 7,549,284 16

J. M. BRODHEAD, Comptroller.

TREASURY DEPARTMENT,
 Second Comptroller's Office, January 11, 1865.

OVERLAND CALIFORNIA MAIL.

LETTER

FROM

THE POSTMASTER GENERAL,

IN ANSWER TO

A resolution of the House of the 5th instant, transmitting list of bidders' names, bids, and proffers to contract for carrying the overland California mail.

JANUARY 18, 1865.—Referred to the Committee on the Post Office and Post Roads, and ordered to be printed.

POST OFFICE DEPARTMENT,
Washington, January 16, 1865.

SIR: I have had the honor to receive copy of a resolution adopted by the House of Representatives on the 5th instant, which is in these words:

“Resolved, That the Postmaster General be requested to furnish this House copies of all advertisements for the late letting of the contract for carrying the overland California mail, with all the bids, and names of bidders, and all correspondence relating to the same, with any offers to contract by the department, and the name of the party, and the amount at which the contract was finally let.”

In compliance with the terms of this resolution I herewith transmit copies of all the papers relating to the subject contained on the records and files of the department. The contract was finally let by my predecessor at \$365,000 per annum for that part of the route from St. Joseph, or Atchison, to Salt Lake City, and at \$385,000 from Salt Lake City to Folsom City; in all, \$750,000 per annum.

Respectfully, your obedient servant,

W. DENNISON.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

INDEX OF PAPERS RELATING TO THE OVERLAND CALIFORNIA MAIL ROUTE.

Advertisement No. 1, October 15, 1863.
Advertisement No. 2, same date.
Advertisement No. 3, same and January 2, 1864.
Advertisement No. 4, same date.
Advertisement No. 5, March 22, 1864.
Bids under No. 3, Kansas route.

- Bids under No. 3, Nevada route.
 Bids under No. 5, Kansas route.
 Bids under No. 5, Utah route.
 Bids under No. 5, Nevada route.
 No. 6. Telegram to Daily News, San Francisco, (withdrawing advertisement of October 15, 1863,) February 16, 1864.
 No. 7. Letter from S. G. Daly, June 13, 1864.
 No. 8. Answer to S. G. Daly, June 13, 1864.
 No. 9. Telegram from J. A. Hiestand withdrawing bid, June 15, 1864.
 No. 10. Letter to J. A. Hiestand accepting his bid, June 16, 1864.
 No. 11. Letter from S. C. Pomeroy to M. Blair, Postmaster General, June 16, 1864.
 No. 12. Letter from Ben Holladay to M. Blair, Postmaster General, June 16, 1864.
 No. 13. Letter from M. Blair, Postmaster General, to S. C. Pomeroy, June 17, 1864.
 No. 14. Resolution of the House of Representatives, June 16, 1864.
 No. 15. Answer to same, June 17, 1864.
 No. 16. Letter of J. A. Hiestand, prepared to execute contract and bond, June 21, 1864.
 No. 17. Telegram from Ben Holladay claiming contract at his bid of \$820,000, June 22, 1864.
 No. 18. Letter from J. A. Hiestand and his guarantees inquiring as to liability, &c., July 15, 1864.
 No. 19. Answer to preceding, July 25, 1864.
 No. 20. Letter to B. Holladay offering contract at \$750,000, July 16, 1864.
 No. 21. Letter from B. Holladay declining contract, July 18, 1864.
 No. 22. Telegram to J. H. Burbank offering contract at \$750,000, July 20 and 30, 1864.
 No. 23. Letter to J. H. Burbank offering contract at \$750,000, July 20 and 30, 1864.
 No. 24. Telegram from J. H. Burbank accepting contract, July 29, 1864.
 No. 25. Telegram from B. Holladay accepting contract at \$750,000, August 5, 1864.
 No. 26. Telegram from B. Holladay accepting contract at \$750,000, August 6, 1864.
 No. 27. Letter to B. Holladay respecting contract, August 6, 1864.
 No. 28. Telegram to J. H. Burbank withdrawing offer of contract, August 7, 1864.
 No. 29. Letter from B. Holladay in answer to letter of 6th instant, August 13, 1864.
 No. 30. Letter to B. Holladay for execution of contract, August 15, 1864.
 No. 31. Letter from B. Holladay in answer, August 16, 1864.
 No. 32. Letter from J. H. Burbank claiming contract, August 20, 1864.

Advertisement No. 1.

UNITED STATES MAILS.—OVERLAND CALIFORNIA ROUTE.

POST OFFICE DEPARTMENT,
Washington, October 15, 1863.

PROPOSALS will be received at the Contract Office of this department until 3 p. m. of March 3, 1864, (to be decided by the 10th,) for conveying the mails from July 1, 1864, to June 30, 1866, on the following routes in Kansas, Colorado, Utah, and Nevada, comprising the great overland route to California :

KANSAS.

14258. From Atchison, by Lancaster, Kinnekuk, Kickapoo, Long Chain, Seneca, Laramie Creek, Guittard's, Oketo, Otoe, Pawnee, (Nebraska Territory,) Grayson's, Big Sandy, Thompson's, Kiowa, Little Blue, Liberty Farm, Lone Tree, Thirty-two-mile Creek, Summit, Ann Hook's, Fort Kearney, Platte Station, Craig, Plum Creek, Willow Island, Midway, Gilman's, Cottonwood Springs, Cold Springs, Fremont Springs, Elk Horn, Alkali Lake, Sandy Hill, Diamond Springs, South Platte, Julesburg, (Colorado Territory,) Antelope, Sparring Hill, Dennison's, Valley Station, Kelly's, Beaver Creek, Bijou, Fremont's Orchard, Eagle's Nest, Latham, Big Bend, Fort Lupton, and Pierson's, to Denver City, 653 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Atchison daily at 8 a m ;
 Arrive at Denver seventh day by 4 a m, (140 hours ;)
 Leave Denver daily at 12 m, (noon ;)
 Arrive at Atchison seventh day by 8 a m, (140 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Atchison daily at 8 a m ;
 Arrive at Denver seventh day by 6 p m, (154 hours ;)
 Leave Denver daily at 6 p m ;
 Arrive at Atchison eighth day by 4 a m, (154 hours.)

Bids are invited for four years' service ; that is, from July 1, 1864, to June 30, 1868.

COLORADO.

14355. From Denver City, by Child's, Boon's, Little Thompson's, Big Thompson's, Laporte, Boner, Cherokee, (Idaho Territory,) Virginia Dale, Willow Springs, Big Laramie, Little Laramie, Cooper Creek, Rock Creek, Medicine Bow, Elk Mountain, Pass Creek, North Platte, Sage Creek, Pine Grove, Bridger's Pass, Sulphur Springs, Waskie, Duck Lake, Dug Springs, Laclede, Big Pond, Black Buttes, Rock Point, Salt Wells, Rock Springs, Green River, Lone Tree, Ham's Fork, (Utah Territory,) Church Buttes, Millersville, Fort Bridger, Muddy, Quaking Asp Springs, Bear River, Needle Rock, Echo Cañon, Hanging Rock, Weaver, Daniel's, Kimball's, and Mountain Dell, to Salt Lake City, 663 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Denver daily at 6 a m ;
 Arrive at Salt Lake City seventh day by 2 a m, (140 hours ;)
 Leave Salt Lake City daily at 2 p m ;
 Arrive at Denver seventh day by 10 a m, (140 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Denver daily at 8 p m ;
 Arrive at Salt Lake City eighth day by 6 a m, (154 hours ;)
 Leave Salt Lake City daily at 6 a m ;
 Arrive at Denver seventh day by 4 p m, (154 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

UTAH.

14620. From Salt Lake City, by Travellers' Rest, Rock Wells, Joe Dug Out, Fort Crittenden, No Name, Rush Valley, Point Lookout, Simpson's Springs, River Bed, Dug Way, Black Rock, Fish Springs, Boyd's, Willow Springs, Cañon Station, Deep Creek, Prairie Gate, Antelope Springs, Spring Valley, Shell Creek, Gold Cañon Butte, Mountain Spring, Ruby Valley, (Nevada Territory,) Jacob's Wells, Diamond

OVERLAND CALIFORNIA MAIL.

Springs, Sulphur Springs, Roberts's Creek, Camp Station, Dry Creek, Cape Horn, Simpson's Park, Reese River, Mount Airy, Castle Rock, Edward's Creek, Cold Springs, Middle Gate, Fair View, Mountain Well, Still Water, Old River, Bisby's, Nevada, and Desert Wells, to Virginia City, 558 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Salt Lake City daily at 5 a m ;
 Arrive at Virginia City sixth day by 4 p m, (128 hours ;)
 Leave Virginia City daily at 4 a m ;
 Arrive at Salt Lake City sixth day by 12 m, (noon,) (128 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Salt Lake City daily at 8 a m ;
 Arrive at Virginia City seventh day by 5 a m, (141 hours ;)
 Leave Virginia City daily at 7 a m ;
 Arrive at Salt Lake City seventh day by 4 a m, (141 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

NEVADA.

15755. From Virginia City, by Dayton, Carson, Genoa, Friday's, Yank's, Strawberry, Webster, Moss, Sportsman's Hall, and Placerville, (California,) to Folsom City, (California,) 140 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Virginia City daily at 6 p m ;
 Arrive at Folsom City next day by 12 m, (18 hours ;)
 Leave Folsom City daily at 8 a m ;
 Arrive at Virginia City next day by 2 a m, (18 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Virginia City daily at 7 a m ;
 Arrive at Folsom City next day by 4 a m, (21 hours ;)
 Leave Folsom City daily at 8 a m ;
 Arrive at Virginia City next day by 5 a m, (21 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

NOTES.

Each route must be bid for separately, with separate guarantee and certificate, and must provide for the conveyance of the mail "with celerity, certainty, and security," using the terms of the law.

It will be perceived that the schedules are arranged so as to form one continuous line from Atchison, Kansas, to Folsom City, and back, conveying the entire mail, each way, in 18 days eight months in the year, and in 19 days and 20 hours four months in the year.

For form of proposal, guarantee, and certificate, and for instructions, requirements, &c., &c., bidders are referred to the pamphlet advertisement of this date, at the principal post offices. Bidders should be careful to post-pay bids.

M. BLAIR,
 Postmaster General.

Advertisement No. 2.

UNITED STATES MAILS,—OVERLAND CALIFORNIA ROUTE.

POST OFFICE DEPARTMENT,

Washington City, October 15, 1863.

PROPOSALS will be received at the Contract Office of this department until 3 p. m. of March 3, 1864, (to be decided by the 10th,) for conveying the mails of the United States in the State of Kansas and Territories of Colorado, Utah, and Nevada, from July 1, 1864, to June 30, 1866, on the routes and by the schedules of departures and arrivals herein specified, constituting the overland route to California. Proposals are also invited for four years' service, from July 1, 1864, to June 30, 1868.

M. BLAIR,
Postmaster General.

KANSAS.

14258. From Atchison, by Lancaster, Kinnekuk, Kickapoo, Long Chain, Seneca, Laramie Creek, Guittard's, Oketo, Otoe, Pawnee, (Nebraska Territory.) Grayson's, Big Sandy, Thompson's, Kiowa, Little Blue, Liberty Farm, Lone Tree, Thirty-two-mile Creek, Summit, Hook's, Fort Kearney, Platte Station, Craig, Plum Creek, Willow Island, Midway, Gilman's, Cottonwood Springs, Cold Springs, Fremont Springs, Elk Horn, Alkali Lake, Sand Hill, Diamond Springs, South Platte, Julesburg, (Colorado Territory,) Antelope, Spring Hill, Dennison's, Valley Station, Kelly's, Beaver Creek, Bijou, Fremont's Orchard, Eagle's Nest, Latham, Cache La Poudre, Sherwood's, Laporte, Boner, Cherokee, (Idaho Territory,) Virginia Dale, Willow Springs, Big Laramie, Little Laramie, Cooper Creek, Rock Creek, Medicine Bow, Fort Halleck, Elk Mountain, Pass Creek, North Platte, Sage Creek, Pine Grove, Bridger's Pass, Sulphur Springs, Waskie, Duck Lake, Dug Springs, Laclede, Big Pond, Black Buttes, Rock Point, Salt Wells, Rock Springs, Green River, Lone Tree, (Utah Territory,) South Bend, Church Buttes, Millerville, Fort Bridger, Muddy, Quaking Asp Springs, Bear River, Needle Rock, Echo Cañon, Hanging Rock, Weaver, Daniel's, Kimball's, and Mountain Dale, to Salt Lake City, 1,220 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Atchison daily at 8 a m ;
Arrive at Salt Lake City thirteenth day by 8 a m, (288 hours ;)
Leave Salt Lake City daily at 2 p m ;
Arrive at Atchison thirteenth day by 2 p m, (288 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Atchison daily at 8 a m ;
Arrive at Salt Lake City fifteenth day by 8 a m, (336 hours ;)
Leave Salt Lake City daily at 2 p m ;
Arrive at Atchison fifteenth day by 2 p m, (336 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

UTAH TERRITORY.

14620. From Salt Lake City, by Travellers' Rest, Rock Wells, Joe Dug Out Fort Crittenden, No Name, Rush Valley, Point Lookout, Simpson's Springs, River Bed, Dug Way, Black Rock, Fish Springs, Boyd's, Willow Springs, Cañon Station, Deep Creek, Prairie Gate, Antelope Springs, Spring Valley, Shell Creek, Gold Cañon Butte, Mountain Springs, Ruby Valley, (Nevada Territory,) Jacob's Wells, Diamond Springs, Sulphur Springs, Roberts's Creek, Camp Station, Dry Creek, Cape Horn, Simpson's Park, Reese River, Mount Airy, Castle Rock, Edwards's Creek, Cold Springs, Middle Gate, Fair View, Mountain Well, Still Water, Old River, Bisby's, Nevada, and Desert Wells, to Virginia City, 558 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Salt Lake City daily at 9 a m ;
 Arrive at Virginia City seventh day by 9 a m, (144 hours ;)
 Leave Virginia City daily at 10 a m ;
 Arrive at Salt Lake City seventh day by 10 a m, (144 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Salt Lake City daily at 9 a m ;
 Arrive at Virginia City eighth day by 9 a m, (168 hours ;)
 Leave Virginia City daily at 10 a m ;
 Arrive at Salt Lake City eighth day by 10 a m, (168 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

NEVADA TERRITORY.

15755. From Virginia City, by Carson, Genoa, Friday's, Yank's, Strawberry, Webster, Moss, Sportsman's Hall, and Placerville, (California,) to Folsom City, 140 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Virginia City daily at 10 a m ;
 Arrive at Folsom City next day by 10 a m, (24 hours ;)
 Leave Folsom City daily at 8 a m ;
 Arrive at Virginia City next day by 8 a m, (24 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Virginia City daily at 10 a m ;
 Arrive at Folsom City third day by 10 a m, (48 hours ;)
 Leave Folsom City daily at 8 a m ;
 Arrive at Virginia City third day by 8 a m, (48 hours)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

COLORADO TERRITORY.

14355. From Latham, by Big Bend, Fort Lupton, and Pierson's, to Denver City, 65 miles, and back, daily.
 Leave Denver daily at 8 a m ;
 Arrive at Latham same day by 8 p m, (12 hours;)
 Leave Latham daily on arrival of the mail from Atchison and from Salt Lake;
 Arrive at Denver in twelve hours after.

Advertisement No. 3.

UNITED STATES MAILS.—OVERLAND CALIFORNIA ROUTE.

POST OFFICE DEPARTMENT,

*Washington City, October 15, 1863.**Washington City, January 2, 1864.*

PROPOSALS will be received at the Contract Office of this department until 3 p. m. of March 3, 1864, (to be decided by the 10th,) for conveying the mails of the United States in the State of Kansas, and Territories of Colorado, Utah, and Nevada, from July 1, 1864, to June 30, 1866, on the routes and by the schedules of departures and arrivals herein specified, constituting the overland route to California. Proposals are also invited for four years' service, from July 1, 1864, to June 30, 1868.

M. BLAIR,

Postmaster General.

KANSAS.

14258. From Atchison, by Lancaster, Kinnekuk, Kickapoo, Long Chain, Seneca, Laramie Creek, Oketo, Otoe, Pawnee, (Nebraska Territory,) Grayson's, Big Sandy, Thompson's, Kiowa, Little Blue, Liberty Farm, Lone Tree, Thirty-two-mile Creek, Summit, Hook's, Fort Kearney, Platte Station, Craig, Plum Creek, Willow Island, Midway, Gilman's, Cottonwood Springs, Cold Springs, Fremont Springs, Elk Horn, Alkali Lake, Sand Hill, Diamond Springs, South Platte, Julesburg, (Colorado Territory,) Antelope, Spring Hill, Dennison's, Valley Station, Kelly's, Beaver Creek, Bijou, Fremont's Orchard, Eagle's Nest, Latham, Cache La Poudre, Sherwood's, Laporte, Boner, Cherokee, (Idaho Territory,) Virginia Dale, Willow Springs, Big Laramie, Little Laramie, Cooper Creek, Rock Creek, Medicine Bow, Fort Halleck, Elk Mountain, Pass Creek, North Platte, Sage Creek, Pine Grove, Bridger's Pass, Sulphur Springs, Waskie, Duck Lake, Dug Springs, Laclede, Big Pond, Black Buttes, Rock Point, Salt Wells, Rock Springs, Green River, Lone Tree, (Utah Territory,) South Bend, Church Buttes, Millerville, Fort Bridger, Muddy, Quaking Asp Springs, Bear River, Needle Rock, Echo Canon, Hanging Rock, Weaver, Daniell's, Kimball's, and Mountain Dale, to Salt Lake City, 1220 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Atchison daily at 8 a m ;
 Arrive at Salt Lake City thirteenth day by 8 a m, (288 hours)
 Leave Salt Lake City daily at 2 p m ;
 Arrive at Atchison thirteenth day by 2 p m, (288 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Atchison daily at 8 a m ;

Arrive at Salt Lake City fifteenth day by 8 a m, (336 hours ;)

Leave Salt Lake City daily at 2 p m ;

Arrive at Atchison fifteenth day by 2 p m, (336 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

POST OFFICE DEPARTMENT, *January 2, 1864.*

NOTE.—Bids will also be received and considered for reducing the running time on the above route, from April 1 to December 1, from 288 hours to 243 hours ; and from December 1 to April 1, from 336 hours to 306 hours.

M. BLAIR,

Postmaster General.

UTAH TERRITORY.

14620. From Salt Lake City, by Travellers' Rest, Rock Wells, Joe Dug Out, Fort Crittenden, No Name, Rush Valley, Point Look Out, Simpson's Springs, River Bed, Dug Way, Black Rock, Fish Springs, Boyd's, Willow Springs, Cañon Station, Deep Creek, Prairie Gate, Antelope Springs, Spring Valley, Shell Creek, Gold Cañon Butte, Mountain Springs, Ruby Valley, (Nevada Territory,) Jacob's Wells, Diamond Springs, Sulphur Springs, Roberts's Creek, Camp Station, Dry Creek, Cape Horn, Simpson's Park, Reese River, Mount Airy, Castle Book, Edwards's Creek, Cold Springs, Middle Gate, Fair View, Mountain, Well, Still Water, Old River, Bisby's, Nevada, and Desert Wells, to Virginia City, 558 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Salt Lake City daily at 9 a m ;

Arrive at Virginia City seventh day by 9 a m, (144 hours ;)

Leave Virginia City daily at 10 a m ;

Arrive at Salt Lake City seventh day by 10 a m, (144 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Salt Lake City daily at 9 a m ;

Arrive at Virginia City eighth day by 9 a m, (168 hours ;)

Leave Virginia City daily at 10 a m ;

Arrive at Salt Lake City eighth day by 10 a m, (168 hours.)

Bids for four years' service invited ; that is, from July 1, 1864, to June 30, 1868.

NOTE.—Bids will also be received and considered for reducing the running time on the above route from April 1 to December 1, from 144 hours to 118 hours ; and from December 1 to April 1, from 168 hours to 139 hours.

M. BLAIR,

Postmaster General.

NEVADA TERRITORY.

15755. From Virginia City, by Carson, Genoa, Friday's, Yank's, Strawberry, Webster, Moss, Sportsman's Hall, and Placerville, (California,) to Folsom City, 140 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Virginia City daily at 10 a m;
 Arrive at Folsom City next day by 10 a m, (24 hours);
 Leave Folsom City daily at 8 a m;
 Arrive at Virginia City next day by 8 a m, (24 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Virginia City daily at 10 a m;
 Arrive at Folsom City third day by 10 a m, (48 hours);
 Leave Folsom City daily at 8 a m;
 Arrive at Virginia City third day by 8 a m, (48 hours.)

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

POST OFFICE DEPARTMENT,
January 2, 1864.

NOTE.—Bids will be received and considered for reducing the running time on the above route from April 1 to December 1, from 24 hours to 23 hours; and from December 1 to April 1, from 48 hours to 35 hours.

M. BLAIR,
Postmaster General.

COLORADO TERRITORY.

14355. From Latham, by Big Bend, Fort Lupton, and Pierson's, to Denver City, 65 miles, and back, daily.

Leave Denver daily at 8 a m;
 Arrive at Latham same day by 8 p m, (12 hours);
 Leave Latham daily on the arrival of the mail from Atchison and from Salt Lake;
 Arrive at Denver in twelve hours after.

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

Advertisement No. 4.

UNITED STATES MAILS.—OVERLAND CALIFORNIA ROUTE.

POST OFFICE DEPARTMENT,
Washington City, October 15, 1863.
Washington City, January 2, 1864.

PROPOSALS will be received at the Contract Office of this department until 3 p. m. of March 3, 1864, (to be decided by the 10th.) for conveying the mails

of the United States in the State of Kansas, and Territories of Colorado, Utah, and Nevada, from July 1, 1864, to June 30, 1866, on the routes and by the schedules of departures and arrivals herein specified, constituting the overland route to California. Proposals are also invited for four years' service, from July 1, 1864, to June 30, 1868.

M. BLAIR,
Postmaster General.

KANSAS.

14258. From Atchison, by Lancaster, Kinnekuk, Kickapoo, Long Chain, Seneca, Laramie Creek, Guittard's, Oketo, Otoe, Pawnee, (Nebraska Territory,) Grayson's, Big Sandy, Thompson's, Kiowa, Little Blue, Liberty Farm, Lone Tree, Thirty-two-mile Creek, Summit, Hook's, Fort Kearney, Platte Station, Craig, Plum Creek, Willow Island, Midway, Gilman's, Cottonwood Springs, Cold Springs, Fremont Springs, Elk Horn, Alkali Lake, Sand Hill, Diamond Springs, South Platte, Julesburg, (Colorado Territory,) Antelope, Spring Hill, Dennison's, Valley Station, Kelly's, Beaver Creek, Bijoa, Fremont's Orchard, Eagle's Nest, Latham, Cache La Poudre, Sherwood's, Laporte, Boner, Cherokee, (Idaho Territory,) Virginia Dale, Willow Springs, Big Laramie, Little Laramie, Cooper Creek, Rock Creek, Medicine Bow, Fort Halleck, Elk Mountain, Pass Creek, North Platte, Sage Creek, Pine Grove, Bridger's Pass, Sulphur Springs, Waskie, Duck Lake, Dug Springs, Laclede, Big Pond, Black Buttes, Rock Point, Salt Wells, Rock Springs, Green River, Lone Tree, (Utah Territory,) South Bend, Church Buttes, Millerville, Fort Bridger, Muddy, Quaking Asp Springs, Bear River, Needle Rock, Echo Cañon, Hanging Rock, Weaver, Daniels's, Kimball's, and Mountain Dale, to Salt Lake City, 1,220 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Atchison daily at 8 a m;
Arrive at Salt Lake City thirteenth day by 8 a m, (288 hours;)
Leave Salt Lake City daily at 2 p m;
Arrive at Atchison thirteenth day by 2 p m, (288 hours;)

Schedule from December 1 to April 1, (4 months.)

Leave Atchison daily at 8 a m;
Arrive at Salt Lake City fifteenth day by 8 a m, (336 hours;)
Leave Salt Lake City daily at 2 p m;
Arrive at Atchison fifteenth day by 2 p m, (336 hours.)

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

POST OFFICE DEPARTMENT, *January 2, 1864.*

NOTE.—Bids will also be received and considered for reducing the running time on the above route, from April 1 to December 1, from 288 hours to 243 hours; and from December 1 to April 1, from 336 hours to 306 hours.

Bids are also invited to convey the letter mails only, excluding the paper and document mails.

UTAH TERRITORY.

14620. From Salt Lake City, by Travellers' Rest, Rock Wells, Joe Dug Out, Fort Crittenden, No Name, Rush Valley, Point Lookout, Simpson's Springs, River Bed, Dug Way, Black Rock, Fast Springs, Boyd's Willow Springs, Cañon Station, Deep Creek, Prairie Gate, Antelope Springs, Spring Valley, Shell Creek, Gold Cañon Butte, Mountain Springs, Ruby Valley, (Nevada Territory,) Jacob's Wells, Diamond Springs, Sulphur Springs, Roberts's Creek, Camp Station, Dry Creek, Cape Horn, Simpson's Park, Reese River, Mount Airy, Castle Book, Edwards's Creek, Cold Springs, Middle Gate, Fair View, Mountain Well, Still Water, Old River, Bisby's, Nevada, and Desert Wells, to Virginia City, 558 miles, and back, daily.

Schedule from April 1 to December 1, (8 months)

Leave Salt Lake City daily at 9 a m;
 Arrive at Virginia City seventh day by 9 a m, (144 hours);
 Leave Virginia City daily at 10 a m;
 Arrive at Salt Lake City seventh day by 10 a m, (144 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Salt Lake City daily at 9 a m;
 Arrive at Virginia City eighth day by 9 a m, (168 hours);
 Leave Virginia City daily at 10 a m;
 Arrive at Salt Lake City eighth day by 10 a m, (168 hours.)

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

POST OFFICE DEPARTMENT, *January 2, 1864.*

NOTE.—Bids will also be received and considered for reducing the running time on the above route, from April 1 to December 1, from 144 hours to 118 hours; and from December 1 to April 1, from 168 hours to 139 hours.

Bids are also invited to convey the letter mails only, excluding the paper and document mails.

NEVADA TERRITORY.

15755. From Virginia City, by Carson, Genoa, Friday's, Yank's, Strawberry-Webster, Moss, Sportsman's Hall, and Placerville, (California,) to Folsom City, 140 miles, and back, daily.

Schedule from April 1 to December 1, (8 months.)

Leave Virginia City daily at 10 a m;
 Arrive at Folsom City next day by 10 a m, (24 hours);
 Leave Folsom City daily at 8 a m;
 Arrive at Virginia City next day by 8 a m, (24 hours.)

Schedule from December 1 to April 1, (4 months.)

Leave Virginia City daily at 10 a m;
 Arrive at Folsom City third day by 10 a m, (48 hours);
 Leave Folsom City daily at 8 a m;
 Arrive at Virginia City third day by 8 a m, (48 hours.)

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

POST OFFICE DEPARTMENT, *January 2, 1864.*

NOTE.—Bids will be received and considered for reducing the running time on the above route, from April 1 to December 1, from 24 hours to 23 hours; and from December 1 to April 1, from 48 hours to 35 hours.

Bids are also invited to convey the letter mails only, excluding the paper and document mails.

COLORADO TERRITORY.

14355. From Latham, by Big Bend, Fort Lupton, and Pierson's, to Denver City, 65 miles, and back, daily.

Leave Denver daily at 8 a. m.;

Arrive at Latham same day by 8 p. m., (12 hours;)

Leave Latham daily, on the arrival of the mail from Atchison and from Salt Lake;

Arrive at Denver in twelve hours after.

Bids for four years' service invited; that is, from July 1, 1864, to June 30, 1868.

Bids are also invited to convey the letter mails only, excluding the paper and document mails.

Advertisement No. 5.

UNITED STATES MAIL.—OVERLAND CALIFORNIA ROUTE.

POST OFFICE DEPARTMENT,
Washington City, March 22, 1864.

PROPOSALS will be received at the Contract Office of this department until 3 p. m., June 14, 1864, (to be decided next day,) for conveying the mails of the United States, in the State of Kansas and the Territories of Colorado, Utah, and Nevada, from the 1st October, 1864, to the 30th September, 1868, inclusive, on the routes and by the schedules of departures and arrivals herein specified, constituting the overland route to California.

KANSAS.

Route No. 14260.—From Atchison, Kansas, or Saint Joseph, Missouri, to Salt Lake City, Utah Territory, 1,220 miles, and back, daily, supplying such offices as may be on the route.

[*Schedule from 1st April to 1st of December, (8 months.)*]

Leave Atchison or Saint Joseph daily at 8 a. m.;

Arrive at Salt Lake City eleventh day by 11 a. m., (243 hours;)

Leave Salt Lake City daily at 10 a. m.;

Arrive at Atchison or Saint Joseph eleventh day by 1 p. m., (243 hours.)

Schedule from 1st of December to 1st of April, (4 months.)

Leave Atchison or Saint Joseph daily at 8 a. m.;

Arrive at Salt Lake City fourteenth day by 2 a. m., (306 hours;)

Leave Salt Lake City daily at 7 p. m.;

Arrive at Atchison or Saint Joseph fourteenth day by 1 p. m., (306 hours.)

Bids to extend the daily service from Salt Lake City by Virginia City, to Folsom, 698 miles further, supplying such offices as are on the route, and supplying Denver, Colorado Territory, daily, by the most direct route, forming due connexions with the main line, will be considered.

If service on this route, as extended, be let, that on routes Nos. 14626 and 15761 will not be.

The accepted bidder will have the privilege to commence service on the 1st July, 1864.

N. B.—The paper and document mail for the Pacific coast to be sent by sea.

UTAH TERRITORY.

Route No. 14626.—From Salt Lake City to Virginia City, Nevada Territory, 558 miles, and back, daily, supplying such offices as may be on the route.

Schedule from 1st of April to 1st of December, (8 months.)

Leave Salt Lake City daily at 1 p. m;
 Arrive at Virginia City sixth day by 11 a. m., (118 hours);
 Leave Virginia City daily at 10 a. m;
 Arrive at Salt Lake City sixth day by 8 a. m., (118 hours.)

Schedule from 1st of December to 1st of April, (4 months.)

Leave Salt Lake City daily at 6 a. m;
 Arrive at Virginia City seventh day by 1 a. m., (139 hours);
 Leave Virginia City daily at 10 p. m;
 Arrive at Salt Lake City seventh day by 5 p. m., (139 hours.)

If the extended service invited on route 14,260 be let to contract, service on this route will not be.

NEVADA TERRITORY.

Route No. 15761.—From Virginia City to Folsom City, California, 140 miles, and back, daily, supplying such offices as may be on the route.

Schedule from 1st of April to 1st of December, (8 months.)

Leave Virginia City daily at 12 m;
 Arrive at Folsom City next day by 11 a. m., (23 hours);
 Leave Folsom City daily at 10 a. m;
 Arrive at Virginia City next day by 9 a. m., (23 hours.)

Schedule from 1st of December to 1st of April, (4 months.)

Leave Virginia City daily at 2 a. m;
 Arrive at Folsom City next day by 1 p. m., (35 hours);
 Leave Folsom City daily at 10 a. m;
 Arrive at Virginia City next day at 9 p. m., (35 hours.)

If the extended service invited on route 14260 be let to contract, service on this route will not be.

Bids under advertisement No. 3, in Kansas.

Route No. 14258.—From Atchison to Salt Lake City, Utah.

Bidders' names.

Joseph H. Burbank.....	\$537, 000.	
Do.....do.....	174, 000.	Letter mail only.
Do.....do.....	488, 582.	From July 1, 1861, to June 30, 1868.
Do.....do.....	169, 000.	Letter mail only, from July 1, 1864, to June 30, 1868.
Do.....do.....	591, 000.	2d January advertisement.
Do.....do.....	197, 000.	" " " Letter mail only.
Do.....do.....	537, 400.	2d January advertisement. From July 1, 1864, to June 30, 1868.
Do.....do.....	188, 000.	2d January advertisement. From July 1, 1864, to June 30, 1868. Letter mail only.

Bids under advertisement No. 3, in Nevada.

Route No. 15755.—From Virginia City to Folsom City, California.

Bidders' names.

Michael Colwell.....	\$70, 000.	
James S. McCue.....	39, 000.	2 years.
Do.....do.....	39, 000.	Adver't of Oct. 15, 1863. 4 years.
Do.....do.....	39, 000.	" " " " " "
Do.....do.....	39, 000.	2 years.
A.B. McCoy & D. L. Munson,	34, 000.	2 years, including document and paper mails.
Do.....do..	33, 850.	4 years, including document and paper mails.
Do.....do..	16, 950.	2 or 4 years; letter mail only. Schedule proposed.
Do.....do..	14, 950.	Exclusive of paper and document mail from east.
Do.....do..	14, 950.	Exclusive of paper and document mail from east.
Do.....do..	14, 850.	Letter mails, and way, document, and paper mail.

Bids under advertisement No. 5, in Kansas.

Route No. 14260.—From St. Joseph, Missouri, to Salt Lake City, Utah.

Bidders' names.

Benjamin Holladay.....	\$385, 000.	Supplying Denver.
Do.....do.....	820, 000.	Extended to Folsom and supplying Denver.
W. B. Dinsmore, president.	384, 000.	
Do.....do.....	380, 000, or	
	500, 000.	Additional to Folsom, supplying Denver.
Do.....do.....	880, 000.	To Folsom, supplying Denver.

Joseph H. Burbank.....	375, 000.	
Do.....do.....	375, 000.	
Do.....do.....	824, 000.	Extend to Folsom.
John A. Heistand	750, 000.*	“ “ and supply Den- ver.

* Accepted June 15, 1864.

Bids under advertisement No. 5, in Utah.

Route No. 14626.—From Salt Lake City, Utah, to Folsom City, California.

Bidder's name.

W. B. Dinsmore..... \$474, 000.

Bids under advertisement No. 5, in Nevada.

Route No. 15761.—From Virginia City to Folsom City, California.

Bidders' names.

S. B. Caswell.....	\$50, 000, or 45, 000.	End at New Castle or any other ter- minus of the Central Pacific rail- road, by way of Nevada, Grass Valley, &c., in two hours less time than proposed in advertisement.
W. B. Dinsmore, President..	26, 000.	

After time.

S. B. Caswell.....	\$50, 000.	End at New Castle or any other ter- minus of the Pacific Central rail- road, &c.
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No. 6.

[Telegram.]

POST OFFICE DEPARTMENT,
Washington, February 16, 1864.

Withdraw the advertisement of the California overland route, dated October 15, 1863, and notify the public, by publication of this despatch for two weeks, that no more bids are expected.

By order of the Postmaster General.

GEO. WM. McLELLAN,
Second Assistant Postmaster General.

Proprietors of DAILY NEWS,
San Francisco, California.

No. 7.

WASHINGTON, D. C., June 13, 1864.

I write you in behalf of some friends who desire to bid on the overland mail which is advertised to be let to-morrow. They desire to know, first, if they are the lowest bidder on one section, although there may be a bid including the

whole route from the Missouri river to California for a less sum than the separate bids on the different sections, will the contract be given to the lowest bidder on each section? Second, they also desire to know if, under this advertisement, without increased pay, they can be required to carry the through document and paper mail.

Most respectfully,

S. G. DAILY.

P. S.—Please answer to-day.

S. G. D.

GEO. W. McLELLAN,

Second Assistant Postmaster General.

No. 8.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,

Washington, June 13, 1864.

SIR: In answer to your letter of this date, I am authorized by the Postmaster General to say that if a responsible bid for the whole route from the Missouri river to California be made, which is lower in amount than the aggregate bids for the separate routes or sections, he will probably accept it.

The mails to be carried will consist of all letters, papers, and other matter, wherever destined, prepaid at letter rates, under the act of March 25, 1864, and all mailable matter of every description destined for intermediate points between St. Joseph and Folsom.

Paper and document mails for the Pacific coast are to be sent by sea, via New York and Panama.

Very respectfully,

GEO. W. McLELLAN,

Second Assistant Postmaster General.

Hon. S. G. DAILY,

House of Representatives.

No. 9.

INDEPENDENT LINE OF TELEGRAPH,

Dated Lancaster, June 15, 1864.

Circumstances have arisen that will prevent me from carrying out my bid for mail service to California. I therefore withdraw it.

J. A. HEISTAND.

Hon. M. BLAIR,

Postmaster General.

No. 10.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,

June 16, 1864.

SIR: The Postmaster General has accepted your proposal under advertisement of March 22, 1864, for conveying the United States mail from October 1, 1864, to September 30, 1868, on routes Nos. 14260, 14626, and 15761, between Atchison, Kansas, and Folsom City, California, at seven hundred and fifty thousand dollars a year, "with celerity, certainty, and security."

Contracts to be executed by yourself and sureties will be sent immediately, and it is required that the service be begun promptly on the 1st October next, whether the contract be executed or not.

Respectfully, &c.,

GEO. W. McLELLAN,
Second Assistant Postmaster General.

JOHN A. HEISTAND, Esq.,
Lancaster, Pennsylvania.

No. 11.

UNITED STATES SENATE, *June 16, 1864.*

SIR: There is a resolution of some importance relating to the contract for letting the overland mail referred to our committee. We meet at 11 o'clock to-morrow morning, and, as a member of the committee, I should like it if you could be present and give us the views of the Post Office Department on this subject.

I am very desirous that the action of Congress should be entirely in harmony with the views of those who have the responsibility of this mail service, and, so far as I am concerned, your views will be a sufficient indication to determine my action.

I am truly, &c., &c.,

S. C. POMEROY.

Hon. M. BLAIR,
Postmaster General.

No. 12.

WASHINGTON, *June 16, 1864.*

SIR: Under the advertisement of 22d March last, inviting proposals for the conveyance of the mails on the overland California route for four years succeeding the term of the existing contract, it appears that the following were the only bids received, viz:

John A. Heistand	\$750, 000
Ben Holladay	820, 000
J. H. Burbank	824, 000
W. B. Dinsmore	880, 000

The advertisement provided that bids were to be received till 3 o'clock of the 14th of June current, to be decided the next day.

John A. Heistand appearing to be the lowest, his bid was accordingly accepted, when the Postmaster General, nearly at the same moment, it seems, received notice from him withdrawing or declining to be bound by his proposition. He therefore stands as a failing bidder, or no bidder at all, and I am legally and justly entitled to the contract at my bid of \$820,000. The law (see section 24, act 2d July, 1836, and section 18, act 3d March, 1845) provides that, on advertisement, "The contracts, *in all cases, shall be awarded to the lowest bidders,*" not disqualified from failure to execute or perform a prior

contract, and who tenders "sufficient guarantees for faithful performance." I am the lowest responsible bidder; my guarantees are undoubted; it is not pretended that my bid is exorbitant, (for which cause *alone* it could be set aside,) but, on the contrary, it is less by a large sum than what is paid under the present contract, and I therefore respectfully ask and claim that the contract be awarded to me.

I have the honor to be, very respectfully, your obedient servant,
BEN HOLLADAY.

Hon. MONTGOMERY BLAIR,
Postmaster General.

Mr. McLellan will please have a copy of this made this morning to accompany my letter, which have copied.
M. B.

No. 13

POST OFFICE DEPARTMENT,

Washington, June 17, 1864.

SIR: I received, yesterday, your note on the subject of the resolution passed by the House relative to the overland mail.

I must repeat to you what I wrote to Mr. Conness on the 14th instant, after ascertaining the character of the resolution, to wit: that, as the resolution referred the subject to my discretion, I could neither advocate nor oppose its adoption.

As it bears upon the subject before the committee, I submit a copy of a letter from Mr. Holladay.

I have suspended the assignment of the contract to him, awaiting the action of Congress on the resolution now before your committee, and shall reserve my own opinion on the legal point raised by Mr. Holladay in his letter until the action of Congress.

I am, very respectfully, your most obedient,

M. BLAIR,
Postmaster General.

Hon. S. C. POMEROY,
United States Senate

No. 14.

THIRTY-EIGHTH CONGRESS, FIRST SESSION.

CONGRESS OF THE UNITED STATES.

IN THE HOUSE OF REPRESENTATIVES, *June 16, 1864.*

On motion of Mr. Stevens,

Resolved by the House of Representatives, That the Postmaster General be directed to inform the House what bids were made for carrying the mail on the overland route to the Pacific, giving each bid, and whether any of the bidders were persons belonging to the present Overland Mail Company; if so, what was his bid. Also, what is the amount of the contract with the present contractors.

EDWARD McPHERSON, *Clerk.*
By CLINTON LLOYD, *Chief Clerk.*

No. 15.

POST OFFICE DEPARTMENT,
Washington, June 17, 1864.

SIR: In answer to the resolution of the House of Representatives adopted on the 16th instant, directing "the Postmaster General to inform the House what bids were made for carrying the mail on the overland route to the Pacific, and whether any of the bidders were persons belonging to the present Overland Mail Company; and, if so, what were their bids; also, what is the amount of the contract with the present contractors," I have to submit herewith a memorandum of bids received for the entire or through route.

Wm. B. Dinsmore is the only bidder who is officially known to the department as belonging to the present Overland Mail Company, and his bid is signed as president and in behalf of that company. John H. Heistand withdrew his bid on the 15th instant, and declines performing the service.

Ben. Holladay, the next lowest bidder, is at present a sub-contractor from Atchison to Salt Lake City.

The annual compensation of the present contractors (the Overland Mail Company) is one million dollars, as fixed by act of Congress approved March 2, 1861.

Respectfully, &c.,

M. BLAIR,
Postmaster General.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

OVERLAND MAIL.

Memorandum of proposals received by the Post Office Department, under advertisement of March 22, 1864, for conveying the mails of the United States on the overland California route, for four years from October 1, 1864.

Route No. 14260.—Atchison, Kansas, to Salt Lake City, Utah, 1,220 miles, and back, daily, with an invitation to extend the service from Salt Lake City, by Virginia City, Nevada Territory, to Folsom, California, 698 miles further, and supply Denver City, Colorado Territory, daily.

Bids.

Ben. Holladay, New York.....	\$385,000, supplying Denver.
Do.....do	820,000, extended to Folsom.
William B. Dinsmore, president Overland Mail Company	384,000.
Do.....do	380,000, or
Do.....do	500,000 extended to Folsom, supplying Denver.
Joseph H. Burbank, Falls City, Nebraska Territory.....	375,000.
Do.....do	375,000, or
Do.....do	824,000 extended to Folsom.
John H. Heistand, Lancaster, Pa....	750,000,* extended to Folsom and supplying Denver.

*Accepted June 15, 1864.

Route No. 14626.—From Salt Lake City to Virginia City, Nevada Territory, 558 miles, and back, daily.

William B. Dinsmore, president Overland Mail Company \$474,000.

Route No. 15761.—From Virginia City, Nevada Territory, to Folsom, California, 140 miles, and back, daily.

S. B. Caswell, San Francisco, California

\$50,000, or

45,000 to end at New Castle, or any other terminus of the Central Pacific railroad, by way of Nevada, Grass Valley, and any other places and post offices on said route in California or Nevada, in two hours less time than proposed in advertisement.

William B. Dinsmore, president Overland Mail Company 26,000.

No. 16.

WASHINGTON, *June 21, 1864.*

DEAR SIR: Having received a notice from Geo. W. McLellan, esq., Second Assistant Postmaster, that I was the lowest bidder for the overland mail service, and that the same had been awarded to me for the sum of \$750,000, I am here, prepared to execute the necessary bonds for the performance of the service.

Awaiting your pleasure, respectfully yours, &c.,

JOHN A. HEISTAND.

Hon. M. BLAIR, *Postmaster General.*

Address No. 25, Willards' Hotel.

No. 17.

[Telegram.]

INDEPENDENT LINE OF TELEGRAPH,

Dated New York, June 22, 1864.

My arrangements are all completed for carrying the overland mails, my bid being the lowest after the absolute withdrawal of Heistand's, who has no right to come in now and claim under his bid. Otis or myself will see you in the morning.

BEN. HOLLADAY.

MONTGOMERY BLAIR, *Postmaster General.*

No. 18.

LANCASTER, PA., *July 15, 1864.*

SIR: I beg to submit the enclosed communication for your consideration. At the same time I submit what I am advised is the position I now hold towards the overland mail contract. That is, that I am released from any further liability under my bid for the same, by reason of the passage of the joint resolu-

tion by Congress authorizing you to contract with other parties, and as I have been informed the contract has been offered under that resolution to the present contractor.

Again, the delay, partly owing to interference by Congress, which has occurred since my offer to comply with my bid, has made it utterly impossible for me now to make the necessary preparation in time to execute the contract.

If, in your judgment, I and my guarantors are no longer liable, I desire to have nothing more to do with it, to incur any new liability. Being once released by congressional interference, I desire to continue so.

Truly yours, &c.,

JNO. A. HEISTAND.

Hon. MONTGOMERY BLAIR, *Postmaster General*.

LANCASTER, PA., *July 14, 1864.*

DEAR SIR: We became guarantors on your bid for carrying the overland mail, and understood, though an effort was made to withdraw the bid, that the contract was awarded to you, and that you had offered to execute the contract, and were organizing a company for that purpose. Since then, in consequence, as we understand, of the refusal of the government to execute the contract, and in view of the legislation of Congress on the subject, you have abandoned all intention of claiming or having anything to do with the matter. Is this so? And if it is, what is our position in the premises? We suppose we are discharged from all liability, and are so advised, and you have so informed us verbally; but it would be very satisfactory to us to have information from the department to that effect.

Yours, &c.,

E. M. KLINE,
O. J. DICKEY.

JOHN A. HEISTAND.

No. 19.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,

July 25, 1864.

I am directed by the Postmaster General to inform you, in reply to your letter of the 15th instant, that he considers the action of Congress discharged you from liability for the conveyance of overland mails under your bid which was accepted by the department on the 15th June, if you thought proper to avail yourself of it. As you have chosen to do so, he regards the matter as closed.

GEO. W. MCLELLAN.

Second Assistant Postmaster General.

JOHN A. HEISTAND, *Lancaster, Pa.*

No. 20.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,

July 16, 1864.

SIR: I am directed by the Postmaster General to offer you a contract for conveying the mail on route 10773, known as the overland mail route, from Atchison, Kansas, or St. Joseph, Missouri, (at the option of the department,) to Folsom City, California, on schedule time, which shall not exceed sixteen days eight months in the year, and twenty days for four months in the year, at a compensation of seven hundred and fifty thousand dollars per annum, service

to commence on the first day of October, 1864, and to end on the thirtieth day of June, 1868. An early answer to this proposition is required.

The service to be subject to all conditions contained in ordinary mail contracts, and to be curtailed in distance as the Pacific railroad shall be extended, from time to time, at pro rata decrease of pay.

Respectfully, &c., &c.,

GEO. W. McLELLAN,
Second Assistant Postmaster General.

BEN. HOLLADAY, Esq.,
84 Broadway, New York, N. Y.

No. 21.

OFFICE OF BEN. HOLLADAY,
No. 84 Broadway, New York, July 18, 1864.

SIR: I am in receipt of your favor of the 16th instant, in which you offer me a contract for conveying the mail on route No. 10773, known as the overland route, from Atchison, Kansas, or St. Joseph, Missouri, to Folsom City, California, on a schedule time which shall not exceed sixteen days for eight months in the year, and twenty days for four months in the year, at a compensation of seven hundred and fifty thousand dollars per annum, service to commence on the 1st October, 1864, and to end on 30th June, 1868, subject to the ordinary conditions of mail contracts, &c.

I will say, in reply, that it is impossible for me to accept the contract as proposed above.

Very respectfully, your obedient servant,

BEN. HOLLADAY.

Hon. GEO. W. McLELLAN,
Second Assistant Postmaster General, Washington, D. C.

No. 22.

[Telegram.]

POST OFFICE DEPARTMENT,
Washington, July 20, 1864.

SIR: An offer of the contract for the overland California mail, at seven hundred and fifty thousand a year, from October first till June thirtieth, sixty-eight, is sent to you by mail.

(Answer.)

GEO. W. McLELLAN,
Second Assistant Postmaster General.

JOSEPH H. BURBANK,
Falls City, Nebraska Territory.

[Telegram.]

POST OFFICE DEPARTMENT,
Washington, July 30, 1864.

An offer of the contract for the overland California mail, at seven hundred and fifty thousand dollars a year, from October first till June thirtieth, sixty-eight, is sent to you by mail.

Answer by telegraph immediately. Will you accept?

M. BLAIR,
Postmaster General.

JOSEPH H. BURBANK,
Falls City, Nebraska Territory.

No. 23.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,
Washington, July 20, 1864.

SIR: I am directed by the Postmaster General to offer you a contract for conveying the mails on route No. 10773, known as the overland route from Atchison, Kansas, or St. Joseph, Missouri, (at the option of the department,) to Folsom City, California, on a schedule time which shall not exceed sixteen days for eight months in the year, and twenty days for four months in the year, and at a compensation of seven hundred and fifty thousand dollars per annum, service to commence on the first day of October, 1864, and to terminate on the thirtieth day of June, 1868.

The service to be subject to all conditions in ordinary mail contracts, and to be curtailed in distance, as the Pacific railroad shall be extended from time to time, at a pro rata decrease of pay. An early answer to this proposition is required.

Yours, respectfully,

GEO. W. McLELLAN,
Second Assistant Postmaster General.

JOSEPH H. BURBANK,
Falls City, Nebraska Territory.

No. 24.

FALLS CITY, *July 29, 1864.*

SIR: Your despatch of 20th and letter of same day were received on the 27th instant, containing proposition for carrying the overland mail.

The proposition is accepted. I await a telegram in reply at White Cloud, Kansas, before preparing for service.

Truly, &c.,

JOSEPH H. BURBANK.

GEO. W. McLELLAN,
Second Assistant Postmaster General, Washington, D. C.

No. 25.

AMERICAN TELEGRAPH COMPANY,
Dated Saratoga, August 5, 1864.

[Received, Washington, August 5, 1864.]

I accept the contract at Heistand's bid.

BEN. HOLLADAY.

Hon. M. BLAIR, 6 *President's Square.*

No. 26.

INDEPENDENT LINE OF TELEGRAPH,
Dated New York, August 6, 1864.

I accept the contract.

BEN. HOLLADAY.

Hon. M. BLAIR, *Postmaster General.*

No. 27.

POST OFFICE DEPARTMENT, CONTRACT OFFICE,
Washington, August 6, 1864.

SIR: The Postmaster General is gratified in receiving by telegraph your acceptance of the contracts for conveying the mail on the overland California route, St. Joseph to Folsom, from October 1, 1864, to June 30, 1868, at seven hundred and fifty thousand dollars per annum, and request you to be in this city in the course of a week, prepared to execute the contract.

Respectfully, &c., &c.,

GEO. W. McLELLAN,
Second Assistant Postmaster General.

BEN. HOLLADAY, Esq.,
84 Broadway, New York City.

No. 28.

[Telegram.]

POST OFFICE DEPARTMENT,
Washington, August 7, 1864.

Mr. Holladay having concluded to accept the contract to carry the overland mail, the offer to you is withdrawn.

GEO. W. McLELLAN.

JOSEPH H. BURBANK,
White Cloud, Kansas.

No. 29.

OFFICE OF BEN. HOLLADAY,
No. 84 Broadway, New York, August 13, 1864.

SIR: Your favor of the 6th instant, in which you inform me that the Postmaster General is gratified at receiving my acceptance of the contract for conveying the mails from St. Joseph, Missouri, to Folsom, California, from October 1, 1864, to June 30, 1868, was duly received.

I intended to proceed immediately to Washington to execute the contract, but the alarming news from a large portion of the route, of the murder of my men by Indians, and loss of stock, grain, and stations, with consequent interruption of the service, has compelled me to remain where I can receive daily reports and send orders to such of my employes as can be reached.

I wish to call your attention to one portion of your letter, which seems to me to be written under a misapprehension of the facts. The offer made me by the department was exactly expressed as Mr. Heistand's bid, and I accepted that bid. Now, *that bid* was for a term of four (4) years from October 1, 1864, and would conclude the 30th September, 1868, and not the 30th of June. However, this discrepancy can at once be corrected by reference to the advertised proposal and the bid of Heistand, which are in your possession, and by which I am willing to abide.

Respectfully yours,

BEN. HOLLADAY.

Hon. GEO. W. McLELLAN,
Second Assistant Postmaster General.

No 30.

POST OFFICE DEPARTMENT,
Washington, D. C., August 15, 1864.

Yours of the 13th instant is received.

The Postmaster General is very anxious to have the contract for the overland mail closed, and is desirous that you should come here and execute it with as little delay as possible.

You are correct in your understanding of the offer of the service to you by the department. The error in mine of the 6th instant was in consequence of its offer to Burbank, for service from October 1, 1864, to June 30, 1868.

Respectfully,

GEO. WM. McLELLAN,
Second Assistant Postmaster General.

BEN. HOLLADAY, Esq., New York.

No. 31.

OFFICE OF BEN. HOLLADAY,
No. 84 Broadway, New York, August 16, 1864.

SIR: Your favor of yesterday, in which you request immediate execution of the contract for conveying the overland mail, is at hand.

In reply, I am glad to be able to inform you that I have concluded an arrangement with the Overland Mail Company to carry the mail from Salt Lake City, Utah, to Folsom, California, upon the schedule time proposed by the Post Office Department.

I should be glad to have one contract drawn, from Atchison to Salt Lake City, in my name, for a compensation of three hundred and sixty-five thousand dollars (\$365,000) per annum, and one in the name of W. B. Dinsmore, president of the Overland Mail Company, from Salt Lake City to Folsom, for the annual compensation of three hundred and eighty-five thousand dollars, (\$385,000.) It would be a great convenience to us if these contracts, ready for signature, could be sent on to the postmaster of this city to be executed here; and, if possible, I beg this may be done.

I notice the correction of the error contained in your letter of August 6, and that the bid awarded to me is for the service from October 1, 1864, to September 30, 1868.

Respectfully yours,

BEN. HOLLADAY.

Hon. GEORGE W. McLELLAN,
Second Assistant Postmaster General.

Indorsement: Let this be done.
M. B.

No. 32.

FALLS CITY, NEBRASKA TERRITORY,
August 20, 1864.

SIR: You advertised to be let in March last the overland mail, and changed the advertisement two or three times before the letting, and finally, in a summary manner, within a day or two before the letting, withdrew it, but not until

H. Ex. Doc. 24—3

after my bid was in, and without any general notice of the withdrawal. You again advertised to let said contract on the 15th (I believe) of June last for four years from the 1st of October, 1864. I also bid again under this advertisement, and on or about the 1st of August, forty-five days after the letting, you informed me, both by telegraph and letter, that I could have the contract at seven hundred and fifty thousand dollars per annum. I immediately, without a day's delay, both telegraphed and wrote you that I would accept the contract, and started an agent immediately to Washington with full power to formally sign the contract and give the required bonds. About the time my agent arrived at Washington city I received a despatch from you informing me that Mr. Holladay had concluded to accept the contract. And when my agent saw you at Washington, you told him that the whole matter was settled, and that Mr. Holladay *had* the contract, when at the same time, on examination, the books of the contract department *did not* show that Mr. Holladay had the contract. I am at a loss to know how you could offer me the contract, unless it had first been offered to Mr. Holladay, and he refused it. And, as about forty-five days had passed between the letting and the offer to me, (nearly half of all the time given to prepare for a very heavy contract,) I should think that Mr. Holladay had full time given him to accept or reject the offer. But I am still more at a loss to understand how, after the offer to me and my prompt acceptance, you could still give the contract to Mr. Holladay. This is certainly a case without a precedent in the whole history of the government; and if it is not asking too much, I would like to have a full explanation of the matter. When informed, both by telegraph and official letter, first by the Second Assistant Postmaster General, Mr. McLellan, and secondly by a despatch from yourself, that I could have the contract at seven hundred and fifty thousand dollars per annum, I promptly accepted the offer. The time then being very short to prepare for so heavy a contract, I immediately commenced the most active preparations, determined that no expense should prevent a strict compliance with the contract, and in five days my business was all shaped to this end; and you can readily see how seriously I am disappointed and injured by not receiving the contract. And if you have arbitrarily decided that I shall *not* have the contract at seven hundred and fifty thousand dollars per annum, I now propose, if you will give me four months in which to make preparations, to carry the overland mail for four years, according to your advertisement and my bid, at six hundred and fifty thousand dollars per annum.

Wishing and expecting an early reply, I am, sir, respectfully yours,

JOSEPH H. BURBANKS.

MONTGOMERY BLAIR,

Postmaster General, Washington, D. C.

THE PUBLIC PRINTING.

ANNUAL REPORT

OF THE

SUPERINTENDENT OF PUBLIC PRINTING,

SHOWING

The condition of the Public Printing and Binding.

JANUARY 19. — Laid on the table and ordered to be printed.

OFFICE SUPERINTENDENT PUBLIC PRINTING,

Washington, January 19, 1865.

SIR: Herewith is submitted the twelfth annual report of this office, showing the condition of the public printing, binding, &c., in order that it may be laid before the House.

Very respectfully, your obedient servant,

JNO. D. DEFREES,

Superintendent Public Printing.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

OFFICE SUPERINTENDENT PUBLIC PRINTING,

Washington, January 19, 1865.

The ninth section of the joint resolution approved on the 23d of June, 1860, authorizing the establishment of a printing office and bookbindery in this city for the execution of the public printing and binding, makes it the duty of the Superintendent to report annually to Congress "the exact condition of the public printing, binding, and engraving, the amount and cost of all such printing, binding, and engraving, the amount and cost of all paper purchased for the same, and such further information as may be within his knowledge in regard to all matters connected therewith." And the second section of the same joint resolution directs that the Superintendent report annually to Congress "the number of hands employed, and the length of time each has been employed."

In compliance with these provisions, I have the honor to submit this report, with statements made up for the year ending on the 30th of September, 1864, as follows:

No. 1. Printing for Congress and its cost (exclusive of paper and engravings) at the prices fixed by the printing act of 1852.

- No. 2. Printing for the Executive and Judicial Departments, at the same prices.
 No. 3. Showing the disbursements on account of the public printing, or the actual cost of the printing stated in Nos. 1 and 2, under the present system.
 No. 4. Disbursements for paper for the public printing.
 No. 5. Disbursements for lithographing and engraving.
 No. 6. Disbursements on account of the public binding.
 No. 7. Showing the cost of the same binding at the prices paid previous to the establishment of the government bindery.
 No. 8. Number of hands employed, the length of time each has been employed, and the amount paid each.

The following table will show the disbursements, under their appropriate headings, (the details of which are given in statements Nos. 3, 4, 5, and 6,) during the year ending on the 30th of September, 1864, as compared with the corresponding years of 1862 and 1863, viz :

	1862.	1863.	1864.
Public printing	\$172,531 02	\$285,664 80	\$328,249 34
Paper for the public printing.....	206,437 21	*830,802 06	1713,481 16
Lithographing and engraving.....	23,739 27	64,126 38	75,391 79
Public binding.....	146,682 63	223,945 80	302,947 19
Total.....	549,390 13	1,404,539 04	1,420,069 48

Assuming that the *quantity* of printing and binding annually required of this office has reached its maximum under the existing state of public affairs, which is probably the case, its *cost* will, nevertheless, be materially increased ; for, since the preparation of the statistical portion of this report, the price of labor has been advanced about twelve and a half per cent. on an average, and the price of paper (usually requiring more than one-half the aggregate annual expenditures of this office) has advanced in a much greater proportion—say an average of sixty-five per cent. ; as will be seen by the following statement of the prices paid under the contracts which expired on the 1st day of December, 1864, as compared with those under the contracts recently made for the year ending on the 1st day of December, 1865, viz :

	1864.	1865.
Printing paper, uncalendered, 50 lbs.....	\$8 87½ per ream.	\$15 50 per ream.
Do. calendered, 56 lbs.	12 60 do.	20 16 do.
Do. sized and calendered, 50 lbs.	12 00 do.	19 50 do.
Map paper.....	27 per lb.	45 per lb.
Plate paper.....	30 do.	45 do.
Writing paper.....	30 to 35 per lb.	50 to 55 per lb.
Paper for Post Office blanks.....	14 per lb.	30 per lb.

* The value of the paper remaining on hand on the 30th September, 1863, was \$253,372 38.

† The value of the paper remaining on hand on the 30th September, 1864, was \$130,565 83.

Thus it will be seen that the same amount of labor which, in 1864, cost \$403,396 51, for printing and binding, will, in 1865, at present prices, cost \$453,821 06, being an increase of \$50,424 55; and the same quantity of paper which cost \$713,481 16 in 1864, will cost \$1,277,243 91 in 1865, being an increase of \$563,762 75. These figures indicate that the cost of the public printing and binding, during the year ending on the 30th September, 1865, unless very considerably reduced below the requirements of the preceding year, will approximate the very large sum of *two millions of dollars!*

CONDITION OF THE PUBLIC PRINTING.

Appended to statement No. 1 will be found a list of the public documents ordered to be printed by Congress, and which were unfinished when the statistical portion of this report was prepared, (the 30th of September, 1864.) Since that time, however, many of these have been completed, and the condition of the residue is as follows:

Report on the Eighth Census, vol. 2, quarto.—This volume was commenced several months ago, and the printing has progressed as rapidly as the manuscript has been furnished. Twenty-two thousand five hundred extra copies are ordered to be printed—eight thousand for the use of the Senate, ten thousand for the use of the House of Representatives, and four thousand five hundred for the use of the Census office. All of the copy for this volume has not yet been received at this office.

I understand that two additional volumes are to be printed. If so, and *all* the copy can be furnished within one month from this time, so as to occasion no delay for the want of copy, nor for alterations from copy after being stereotyped, they shall be printed, bound, and delivered previous to the next session of Congress.

Report of the Commissioner of Patents for 1862, in two volumes.—The illustrations for this report have been engraved, and, together with the text, are being printed as rapidly as the facilities in my possession will allow, but its completion may not be expected for two or three months.

Report of the Commissioner of Patents for 1863, in two volumes.—The illustrations for this report are engraved, and the printing will be commenced as soon as the preceding report is completed. It will not be ready for distribution until late in the summer.

Forty thousand extra copies of these two reports are ordered to be printed, making about fifteen hundred pages each: 10,000 copies for the use of the Senate, 20,000 for the use of the House, and 10,000 for the use of the Commissioner of Patents.

Coast Survey Report for 1863, quarto.—The letter-press portion of this report is printed, and the maps, thirty in number, are being prepared with all practicable expedition. It will be ready for delivery before the adjournment of Congress.

Smithsonian Report for 1863.—This report is nearly finished, and will also be ready for delivery before the adjournment of Congress.

Army Register for 1864.—The manuscript for this work has not yet been furnished, and I have no information as to the time it may be expected.

Reports of the operations of the Armies of the United States.—The joint

resolution approved on the 19th of May, 1864, directs the Secretary of War to "furnish the Superintendent of Public Printing with copies of all such correspondence, by telegraph or otherwise, reports of commanding officers, and documents of every description in relation to the existing rebellion, to be found in the archives of his department since the first day of December, eighteen hundred and sixty, to the present time, and during the continuance of said rebellion, which may be, in his opinion, proper to be published with said correspondence, reports, and documents, which shall be published in their proper chronological order."

No portion of the manuscript for the contemplated work has been received at this office.

One edition of 25,000 copies of the Report of the Commissioner of Agriculture for 1863, has been printed, bound, and delivered, and the remaining number of copies ordered will be printed as rapidly as the number of presses which can be withdrawn from the more pressing demands of the War Department, can accomplish.

Very considerable progress has been made in the printing of the documents communicated to Congress with the message of the President at the commencement of the present session. Several of them have already been printed, and in the course of a few days copies of all of them will be laid upon the tables of members.

The cost of the public printing executed during the year ending on the 30th of September, 1864, as compared with the amount the same printing would have cost under the act of 1852—the system which immediately preceded the present—is as follows :

The printing executed during the year ending on the 30th of September, 1863, would have cost, under the act of 1852, (see statements Nos. 1 and 2,) the sum of.....	\$616, 899 72
The total amount expended in the execution of this work, and the purchase of additional machinery, &c., (see statement No. 3,) was	328, 249 34
Showing a saving in expense of.....	<u>288, 650 38</u>

PAPER FOR THE PUBLIC PRINTING.

The present printing law directs the manner of procuring the paper for the public printing, and all the paper purchased during the last year has as far as was practicable, and with few inconsiderable exceptions, been procured in conformity with the provisions of law. The contracts for the year which has just expired were made in July, 1863, after considerable competition, and at prices which proved very greatly below the market value of similar paper at any period during the existence of the contracts, thus inflicting a very serious loss upon the several contractors. Nevertheless, I am pleased to bear testimony to the fidelity of all of them in the performance of their engagements. A detailed statement of the paper purchased, and the price paid for each particular kind, is appended hereto, (marked No. 4,) showing the total sum expended to be

\$713,481 16, of which paper of the value of \$130,563 83 remained on hand on the 30th of September, 1864.

Owing to the long time which contracts to furnish paper have to run, and the unsettled condition of the money-market, but few manufacturers were willing to put in proposals at the late letting, and, therefore, the competition was not as great as in former times. The awards have been made agreeably to law, but at prices very much in advance of those for the preceding year—say about sixty-five per centum. Thus, as heretofore stated, the same quantity of paper which in 1864 cost \$713,481, will in 1865 cost \$1,277,243.

LITHOGRAPHING AND ENGRAVING.

Since the establishment of the government printing office no elaborately embellished works, except the annual Patent Office Reports, have been printed by authority of Congress, and, therefore, the cost of this description of work has been small for the last four years, as compared with several years immediately preceding. It will be seen, by reference to statement No. 5, that the whole amount paid for lithographing and engraving during the year ending on the 30th of September, 1864, was \$75,391 79—\$44,596 03 for Congress, \$9,415 75 (part of which was an old bill) for the Supreme Court, \$19,640 49 for the Adjutant General's office, in the printing of parchment commissions for commissioned and non-commissioned officers, &c., and the residue for other offices in small sums. No material increase of cost has taken place in this branch of the public printing, except in the cost of parchment, all of which is imported from Europe, the advance in price being more than one hundred per cent.

THE PUBLIC BINDING.

The cost of the binding for the year ending on the 30th of September, 1864, at prices paid for work and materials of similar character previous to the establishment of the government bindery, would amount to (see statement No. 7)..... \$284,910 25

The expenditures on account of this work have been as follows :

Cost of materials on hand on the 30th of September, 1863.....	\$23,961 00
Expenditures during the year ending 30th September, 1864, (see statement No. 6).....	302,947 19
	<hr/>
	326,908 19

Materials on hand September 30,	
1864	\$44,677 00

Cash received for waste-paper, &c.,	
from September, 1863, to September 30, 1864	13,554 48
	<hr/>
	58,231 48

Net cost of binding.....	268,676 71
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Amount saved on binding.....	16,233 54
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The principal articles used in the manufacture of blank books and in binding are at an average at least three times higher in price than they were at the time the Government bindery was established, which fact accounts for the seemingly small amount saved in this branch of the public work.

In my last annual Report, after showing that the printing and binding, especially for the Executive Departments, had greatly increased over any previous year, I remarked as follows:

"To meet this increased demand for printing and binding, I have been compelled to add to the machinery and materials to so great an extent that there is no room in the building for any more, and yet much more could be profitably employed if the present amount of work is to continue. To facilitate the work as much as possible I have employed, during the past year, several presses in some of the private printing establishments in this city, and yet there are several large documents ordered by Congress which are unfinished solely for the want of room for additional purposes.

"In view of these facts, I respectfully submit to Congress the propriety of making an appropriation to enlarge the building and to increase the machinery and materials of the establishment, as I am confident it would result to the pecuniary advantage of the Government."

Congress did not make the appropriation asked, and the facilities for doing the work could not, therefore, be increased.

I again urge the necessity for an appropriation for the above purpose.

In executing orders for printing, precedence is given to the Executive Department, as being of more pressing necessity. The delay in printing the few Congressional documents named (for which copy has been furnished) has been occasioned by a want of a sufficient number of presses.

JOHN D. DEFREES,
Superintendent.

No. 1.

Statement showing the cost of the printing executed for the Senate and House of Representatives during the year ending on the 30th September, 1864, at the prices established by the printing act of 1852.

Title or subject of document.	No. of pages.	No. of copies.	Cost under the act of 1852.
FOR THE SENATE.			
<i>Thirty-seventh Congress, 3d session.</i>			
Report of the Commissioner of Agriculture for 1862.....	632	10,000	\$1,955 33
Coast Survey Report for 1862, (quarto).....	456	4,200	1,300 50
Patent Office Report for 1861, (in 2 volumes).....	1,194	10,000	3,418 57
Census Report, volume 1, (quarto).....	802	9,550	9,947 34
Smithsonian Report for 1862.....	448	5,000	652 40
			17,274 14
Deduct for portions of the above previously printed. (See Report for 1863).....			3,816 93
			13,457 21
<i>Thirty-eighth Congress, 1st session.</i>			
EXECUTIVE DOCUMENTS.			
Annual Message of the President to Congress, with the accompanying documents, in full, (in 6 volumes).....	4,288	2,000	2,560 07
Annual Message of the President and Reports of Heads of Departments.....	120	5,000	156 00
Annual Report of the Secretary of the Navy and Appendix.....	654	1,500	467 91
Annual Report of the Secretary of the Navy, without Appendix.....	36	500	22 68
Annual Report of the Secretary of the Treasury on the Finances.....	448	12,000	1,542 46
Annual Report of the Secretary of the Treasury on the Condition of the Banks.....	50	3,550	227 53
Annual Report of the Secretary on Commerce and Navigation for 1862.....	380	3,550	1,688 98
Annual Report of the Commissioner of the General Land Office.....	132	1,500	337 83
Annual Report of the Commissioner of Indian Affairs.....	514	3,000	1,291 17
Annual Report of the Institution for the Deaf and Dumb and the Blind.....	16	500	10 08
Annual Report of the Commissioner of Public Buildings.....	8	500	5 04
Annual Report of the Architect of the Capitol Extension.....	10	500	6 30
Annual Report of the Chief Engineer of the Washington Aqueduct.....	16	500	10 08
Report of Major General George B. McClellan, without accompanying documents.....	244	10,000	710 64
Report of Hon. J. A. Wright, Commissioner to the International Exhibition at Hamburg.....	24	1,500	39 36
Report of Hon. S. B. Ruggles to the International Statistical Congress at Berlin.....	40	5,000	52 00
Report of Captain J. L. Fisk, of his overland expedition to Idaho.....	112	4,550	244 24
Report of the American Freedman's Inquiry Commission.....	802	2,000	934 33
Census Report, volume 1, (quarto)—in addition to previous order.....	786	1,550	1,835 26
All other Executive Documents.....			
MISCELLANEOUS DOCUMENTS.			
List of Committees of the Senate.....	4	4,400	24 39
Navy Register for 1864.....	290	3,000	253 45
Supplemental Report of the Chief Engineer of the Washington Aqueduct.....	50	2,550	109 73
Report of the National Academy of Sciences.....	120	500	18 60
Act to provide a National Currency.....	36	5,000	99 30
Tariff Act of 1864.....	32	2,000	86 64

No. 1.—Statement showing the cost of the printing, &c.—Continued.

Title or subject of document.	No. of pages.	No. of copies.	Cost under the act of 1852.
MISCELLANEOUS DOCUMENTS—Continued.			
Internal Revenue Act of 1864.....	100	4,000	\$104 00
Acts of the 1st session 38th Congress, in part, (separately)	242	300	321 38
Acts of the 1st session 38th Congress, in full, with Index	492	3,000	1,134 68
All other Miscellaneous Documents	506	1,550	597 16
REPORTS OF COMMITTEES.			
Reports of the Select Committee on Slavery, &c.:			
On the repeal of the Fugitive Slave Laws.....	34	11,550	136 98
To secure equality before the law in the Courts of the United States.....	28	4,550	63 49
Reports of the Select Committee on the Conduct of the War:			
On the Florida Expedition.....	26	6,550	76 19
On the Massacre at Fort Pillow	168	21,550	1,208 86
On the Condition of Returned Prisoners.....			
Report of the Committee on Foreign Relations on French Spoiliations.....	148	4,550	421 27
Report of the Select Committee on Naval Supplies.....	232	4,550	581 74
All other Reports of Committees.....	414	1,550	683 91
Executive Communications, &c., printed in confidence.....	868	78	1,150 10
Journal of the Senate, Appendix, and Index	1,042	1,550	1,775 11
Bills and Joint Resolutions.....	570	600	476 66
Do.....do.....	3,666	700	3,271 90
Do.....do.....	452	1,000	251 39
General Order of Business.....	436	75	632 20
Miscellaneous Printing			241 15
Total for the Senate.....			39,619 65
FOR THE HOUSE OF REPRESENTATIVES.			
<i>Thirty-seventh Congress, 3d session.</i>			
Report of the Commissioner of Agriculture for 1862.....	632	130,000	17,564 07
Coast Survey Report for 1862, (quarto).....	456	4,550	2,778 87
Patent Office Report for 1861, (in 2 volumes)	1,194	31,550	9,017 25
Census Report, volume 1, (quarto).....	802	12,500	5,578 85
Smithsonian Report for 1862.....	448	6,550	1,421 93
			36,360 97
Deduct for portions of the above previously printed. (See Report of 1863).....			12,928 11
			23,432 86
<i>Thirty-eighth Congress, 1st session.</i>			
EXECUTIVE DOCUMENTS.			
Annual Message of the President to Congress, with the accompanying documents, in full, (in 6 volumes)	4,288	6,550	14,792 22
Annual Report of the Secretary of the Treasury on the Finances, in full	448	9,050	3,220 13
Annual Report of the Secretary of the Treasury on the Finances, without documents	48	2,500	31 20
Annual Report of the Secretary of the Treasury on the Condition of the Banks.....	234	6,550	1,091 59
Annual Report of the Secretary of the Treasury on Commerce and Navigation for 1862	380	6,450	624 52

No. 1—Statement showing the cost of the printing, &c.—Continued.

Title or subject of document.	No. of pages.	No. of copies.	Cost under the act of 1852.
EXECUTIVE DOCUMENTS—Continued.			
Annual Report of the Postmaster General, and Appendix	164	1,000	\$353 80
Foreign Correspondence of the Department of State, (in 2 volumes)	1,434	10,000	6,069 08
Report of the Commissioner of Agriculture for 1862, (in addition to previous order)	684	60,000	7,684 74
Report of the Secretary of the Navy on Armored Vessels	624	6,550	1,949 49
Preliminary Report of the Commissioner of Patents on Arts and Manufactures	48	30,000	288 34
Supplemental Report of the Commissioner of Internal Revenue	264	7,550	1,426 00
Estimates of Appropriations for the year ending June 30, 1865	260	1,800	721 75
Report of Major General Geo. B. McClellan, without accompanying documents	244	20,000	1,706 67
Report of Captain James L. Flak, of his Expedition to Idaho	40	6,550	194 52
Report of Charles B. Stewart on the passage of Gunboats from Tide-water to the Lakes	28	6,550	81 91
Letter from Charles B. Sedgwick, Commissioner, transmitting the draught of a Naval Code	68	1,800	114 96
Memorial of the National Canal Convention	16	10,000	60 27
All other Executive Documents	3,202	1,550	7,785 13
MISCELLANEOUS DOCUMENTS.			
List of Members of the House of Representatives	8	5,050	50 28
List of Committees of the House of Representatives	12	7,100	130 98
Report of the National Academy of Sciences for 1863	120	2,050	275 47
Addresses on the Death of Hon. Owen Lovejoy	60	3,000	172 42
Bill to provide a National Currency, &c.	18	3,000	36 54
Internal Revenue Bill	76	2,000	135 52
Bankrupt Bill	26	5,000	66 30
An Act to provide a National Currency, &c.	36	7,000	64 21
Internal Revenue Act of 1864	100	26,000	773 13
Acts of the 1st session 38th Congress, in part, (separately)	242	1,000	65 92
Acts of the 1st session 38th Congress, in full, with Index	492	10,000	1,407 01
Biennial Register for 1863	824	2,175	3,681 02
Navy Register for 1864	290	2,500	211 25
All other Miscellaneous Documents	2,364	1,550	4,368 72
REPORTS OF COMMITTEES.			
Reports of the Select Committee on the Conduct of the War :			
On the Massacre at Fort Pillow	168	41,550	1,531 42
On the Condition of Returned Prisoners			
Report of the Select Committee on Foreign Emigration	8	11,550	33 88
Report of the Committee on Public Expenditures on the Custom-House at New York	268	5,050	767 51
Report of the Select Committee on the Defences of the Northeastern Frontier	84	4,550	205 07
All other Reports of Committees	1,188	1,550	1,997 57
Journal of the House, Appendix, and Index	1,164	1,660	2,710 59
Bills and Joint Resolutions	514	600	429 83
Do	2,240	700	1,999 20
Order of Business and Calendar	808	300	1,535 20
Miscellaneous Printing			1,572 50
Total for the House of Representatives			95,780 72

No. 1—Continued.

List of documents ordered to be printed, and not completed on the 30th of September, 1864, and therefore omitted from the preceding statement.

No. of document.	Title or subject.	Number of copies ordered.		
		Senate.	House.	Total.
ORDERED AT THE THIRD SESSION OF THE THIRTY-SEVENTH CONGRESS.				
Senate Ex. Doc. No. 51	Report on the Eighth Census, (quarto)—Indefinite number of volumes.....	11, 550	12, 500	24, 050
H. R. Ex. Doc. No. 52	Report of the Commissioner of Patents for 1862, (in 2 volumes).....	10, 000	31, 550	41, 550
ORDERED AT THE FIRST SESSION OF THE THIRTY-EIGHTH CONGRESS.				
Senate Ex. Doc. No. 39	Accounts of the Superintendent of Indian Affairs for the Southern Superintendency, for the 1st, 2d, and 3d quarters of 1863.....	2, 050		2, 050
Do. No. 53	Report of the Secretary of the Treasury on the value and present condition of our Foreign Commerce.....	9, 050	8, 000	17, 050
H. R. Ex. Doc. No. 4	Index to Senate Executive Documents.....	1, 550		1, 550
Do. No. 5	Treasurer's Accounts for the year ending June 30, 1862.....		1, 550	1, 550
Do. No. 6	Receipts and Disbursements of the Post Office Department for the year ending June 30, 1863.....		1, 550	1, 550
Do. No. 7	Disbursements for the Indians in the Southern Superintendency for the 1st, 2d, and 3d quarters of 1863.....		1, 550	1, 550
Do. No. 13	Disbursement of the Contingent Fund of the Treasury Department for the year ending June 30, 1863.....		1, 550	1, 550
Do. No. 36	Coast Survey Report for 1863, (quarto).....	4, 200	4, 550	8, 750
Do. No. 37	Treasurer's Accounts for the year ending June 30, 1863.....		1, 550	1, 550
Do. No. 37	Fines and Deductions for Mail Failures for the year ending June 30, 1863.....		1, 550	1, 550
Do. No. 41	Report of the Secretary of State on the Commercial Relations of the United States with Foreign Nations for the year ending June 30, 1863.....	2, 000	5, 000	7, 000
Do. No. 51	Offers and Contracts for carrying the Mails.....		1, 550	1, 550
Do. No. 60	Report of the Commissioner of Patents for 1863, (in 2 volumes).....	10, 000	31, 550	41, 550
Do. No. 91	Report of the Commissioner of Agriculture for 1863.....	22, 000	161, 550	183, 550
Do. No. 98	Accounts of the Superintendent of Indian Affairs for the Southern Superintendency for the 1st quarter of 1864.....		1, 550	1, 550
Do. No. 101	Accounts of the Agents having in charge the refugee Indians of the Southern Superintendency for the 1st quarter of 1864.....		1, 550	1, 550
Do. No. 105	Accounts of Justin Harlin, Indian Agent, for the 1st quarter of 1864.....		1, 550	1, 550

No. 1.—*List of documents ordered to be printed, and not completed on the 30th of September, 1864, &c.—Continued.*

No. of document.	Title or subject.	Number of copies ordered.		
		Senate.	House.	Total.
ORDERED AT THE FIRST SESSION OF THE THIRTY-EIGHTH CONGRESS.				
H. R. M. Doc. No. 83	Smithsonian Report for 1863	5,000	6,550	11,550
Do.....do.....No. 84	Appropriations, &c., made at the 1st session 38th Congress		1,550	1,550
	Official Reports of the Operations of the Armies of the United States	5,550	6,000	11,550
	Army Register for 1864	5,000		5,000
	Army Register of Regulars and Volunteers. [For sale at cost.]			50,000
	Lauman's Dictionary of Congress	1,550	1,550	3,100
	Index to House Executive Documents		1,550	1,550
	Index to House Miscellaneous Documents		1,550	1,550
	Index to House Reports of Committees		1,550	1,550

No. 2.

Statement showing the cost of printing, &c., for the executive and judicial departments, at the prices established by the printing act of 1852.

Executive Mansion		\$181 36
State Department:		
Secretary's office.....	\$1,648 93	
Consular bureau.....	10 75	
Agent's office	44 75	
Bureau of Immigration.....	37 80	
		<hr/> 1,742 23
Treasury Department:		
Secretary's office	4,552 13	
Comptroller's office	169 70	
Second Comptroller's office.....	304 33	
First Auditor's office	432 39	
Second Auditor's office	4,544 16	
Third Auditor's office.....	826 44	
Fourth Auditor's office	904 33	
Fifth Auditor's office	271 42	
Office of the Auditor for the Post Office Department.....	1,261 04	
Treasurer's office	3,180 32	
Register's office	3,995 12	
Solicitor's office.....	38 07	
Office of the Commissioner of Customs	776 20	
Bureau of Construction	68 85	
Coast Survey office	591 69	
Office of the Light-House Board	690 96	
Office of the Commissioner of Internal Revenue	43,637 59	
Office of the Comptroller of the Currency	1,161 06	
Office of the clerk in charge of stationery	2,775 12	
		<hr/> 70,180 92
Interior Department:		
Secretary's office.....	363 35	
General Land Office.....	757 35	
Patent Office.....	685 60	
Indian Office.....	369 84	
Pension Office.....	7,693 39	
Census Office	59 35	
Office of the Commissioner of Public Buildings.....	20 59	
Office of the Superintendent of Metropolitan Police.....	320 32	
Office of the Washington Aqueduct.....	137 99	
Office of the Capitol Extension	99 51	
		<hr/> 10,407 28
War Department:		
Secretary's office.....	542 49	
Adjutant General's office	188,703 04	
Quartermaster General's office	66,760 73	
Subsistence office.....	16,639 39	
Paymaster General's office.....	9,079 25	
Surgeon General's office.....	10,759 90	
Engineer's office.....	916 84	

Ordnance office.....	32,534 21	
Provost Marshal General's office.....	27,394 55	
Office of the Commissary General of Prisoners	2,450 01	
		<u>355,780 41</u>
Navy Department:		
Secretary's office.....	4,479 25	
Bureau of Yards and Docks	794 26	
Bureau of Construction and Repair.....	642 20	
Bureau of Equipment and Recruiting	1,177 29	
Bureau of Provisions and Clothing.....	2,005 52	
Bureau of Ordnance.....	2,459 10	
Bureau of Medicine and Surgery.....	864 70	
Bureau of Steam Engineering	2,315 14	
Bureau of Navigation	1,410 15	
Naval Observatory	96 14	
Navy Agent's office	83 62	
		<u>16,327 37</u>
Post Office Department.....		7,157 33
Office of the Attorney General		246 54
Department of Agriculture		10,857 23
Office of the Superintendent of Public Printing.....		205 80
Library of Congress		233 10
Judiciary:		
Supreme Court of the United States	7,216 67	
Court of Claims.....	687 20	
Supreme court of the District of Columbia	255 66	
United States marshal of the District of Columbia.....	20 25	
		<u>8,179 78</u>
Total for executive and judicial departments.....		<u><u>481,499 35</u></u>

RECAPITULATION OF STATEMENTS NOS. 1 AND 2.

Legislative:		
Senate of the United States.....	\$39,619 65	
House of Representatives.....	95,780 72	
		<u>135,400 37</u>
Executive:		
Executive Mansion	181 36	
State Department.....	1,742 23	
Treasury Department	70,180 92	
Interior Department.....	10,407 28	
War Department	355,780 41	
Navy Department.....	16,327 37	
Post Office Department.....	7,157 33	
Attorney General's office.....	246 54	
Department of Agriculture	10,857 23	
Superintendent of the Public Printing.....	205 80	
Library of Congress	233 10	
		<u>473,319 57</u>
Judicial		<u>8,179 78</u>
Total.....		<u><u>616,899 72</u></u>

No. 3.

Statement showing the disbursements on account of the public printing from the 1st day of October, 1863, to the 30th day of September, 1864, inclusive.

OFFICE OF THE SUPERINTENDENT.

Salary of the Superintendent.....	\$3,000 00	
Salaries of three clerks, at \$1,800 each.....	5,400 00	
Amount paid for temporary clerk hire.....	1,800 20	
Per diem of messenger, at \$3 60	1,314 00	
		<u>\$11,514 20</u>
Contingent expenses of office		2,634 67
		<u><u>14,148 87</u></u>

PUBLIC PRINTING.

PAY OF EMPLOYÉS, ETC.:

For the month of October	\$17,289 01	
November	16,936 90	
December.....	24,065 16	
January	21,735 12	
February	21,111 54	
March.....	23,593 83	
April.....	20,542 01	
May	19,521 63	
June	23,170 69	
July	21,293 63	
August.....	23,072 65	
September	22,802 35	
Amount paid for printing executed out of office	21,075 41	
Amount paid for printing the Post Office blanks at contract prices	13,369 42	
		<u>289,579 35</u>

MACHINERY, ETC.:

1 cylinder jobbing press, chases, &c.....	539 92	
2 quarto medium Franklin presses, at \$330	660 00	
1 card press and fixtures.....	256 75	
1 lathe	231 00	
2 cutting knives, at \$16.....	32 00	
2 Sheridan cutting knives, at \$9 50.....	19 00	
Repairs to machinery, &c.....	1,893 46	
Plumbing, gas-fitting, paving, grading, &c.....	545 57	
Lumber	431 89	
		<u>4,609 59</u>

TOOLS, IMPLEMENTS, AND MATERIALS:

Storeotype plates	7,372 91	
Type, cases, brass rule, and all other implements.....	6,744 01	
Printing ink	4,474 98	
Cumberland coal.....	2,395 01	
Sperm oil.....	798 02	
Gas	1,059 34	

Sirup, molasses, and glue for rollers	2,481 90	
Potash	629 83	
Camphene oil	206 40	
Cotton sheeting for press cloths, twine, thread, &c.	1,139 72	
Paint, glass, and varnish	173 79	
Brooms, soap, and flour	183 79	
Hardware	503 06	
Stationery	118 15	
Ice	165 30	
Washing towels and press cloths	148 00	
Freight and cartage	173 45	
All other materials	167 23	
		<hr/> 28,934 94
HORSES, WAGONS, AND HARNESS:		
One horse	200 00	
Repairing wagons and harness	226 75	
Horse-feed	1,661 09	
Shoeing horses	103 25	
		<hr/> 2,191 09
Total payments on account of the public printing	325,314 97	
Indebtedness on the same account	2,934 37	
Total amount of payments and indebtedness on account of the public printing during the year ending on the 30th September, 1864	323,249 34	<hr/> <hr/>

No. 4.

Statement showing the disbursements on account of paper for the public printing from the 1st day of October, 1863, to the 30th day of September, 1864, inclusive.

PRINTING PAPERS:

2,562 $\frac{1}{2}$ reams uncalendered, 50 pounds, 24 by 38 in., at \$9 ...	\$22,521 60
840 reams uncalendered, 50 pounds, 24 by 38 in., at \$3 87 $\frac{1}{2}$..	7,455 00
1,860 reams calendered, 56 pounds, 24 by 38 in., at \$12 32 ...	22,915 20
3,094 reams calendered, 56 pounds, 24 by 38 in., at \$12 60 ...	38,984 40
1,218 reams sized and calendered, 50 pounds, 24 by 32 in., at \$12 ..	14,616 00
	<hr/> \$106,492 20

WRITING PAPERS:

192 reams quarto post, 7 pounds, at \$1 96	376 32
3,358 reams quarto post, 8 pounds, at \$2 24	7,521 92
3,504 reams quarto post, 9 pounds, at \$2 52	8,830 08
1,450 reams quarto post, 11 pounds, at \$3 08	4,466 00
576 reams flat cap, 12 pounds, at \$3 36	1,935 36
608 reams flat cap, 12 pounds, at \$3 60	2,188 80
1,452 reams flat cap, 12 pounds, at \$4 20	6,098 40
511 reams flat cap, 14 pounds, at \$3 92	2,003 12
121 reams flat cap, 14 pounds, at \$4 90	592 90

526 reams flat cap, 15 pounds, at \$4 50	2,367 00
288 reams flat cap, 16 pounds, at \$4 48	1,290 24
50 reams cap, at \$4 80	240 00
936 reams cap, at \$6 30	5,896 80
416 reams cap, at \$5 60	2,329 60
624 reams double cap, 24 pounds, at \$6 72	4,193 28
1,881 reams double cap, 24 pounds, at \$7 20	13,543 20
554 reams double cap, 28 pounds, at \$7 84	4,343 36
222 reams double cap, 28 pounds, at \$8 40	1,864 80
1,411½ reams double cap, 28 pounds, at \$9 80	13,835 64
1,078 reams double cap, 30 pounds, at \$9	9,702 00
489 reams double cap, 32 pounds, at \$11 20	5,476 80
3,188 reams demy, 16 pounds, at \$4 48	14,282 24
96 reams demy, 18 pounds, at \$5 04	483 84
516 reams demy, 20 pounds, at \$5 60	2,889 60
160 reams demy, 25 pounds, at \$7	1,120 00
1,446 reams double demy, 32 pounds, at \$8 96	12,956 16
995 reams double demy, 32 pounds, at \$9 60	9,552 00
3,401 reams double demy, 40 pounds, at \$12	40,812 00
432 reams folio post, 16 pounds, at \$4 48	1,935 36
1,641 reams folio post, 16 pounds, at \$4 80	7,876 80
196 reams folio post, 16 pounds, at \$5 60	1,097 60
448 reams folio post, 16 pounds, at \$6 40	2,867 20
153 reams folio post, 18 pounds, at \$5 50	853 20
1,293 reams folio post, 20 pounds, at \$5 60	7,268 80
1,632 reams folio post, 20 pounds, at \$6	9,792 00
499 reams folio post, 20 pounds, at \$7	3,493 00
512 reams folio post, 20 pounds, at \$8	4,096 00
70 reams folio post, at \$5 28	369 60
421 reams double folio post, 32 pounds, at \$8 96	3,772 16
635 reams double folio post, 32 pounds, at \$11 20	7,672 00
1,802 reams double folio post, 36 pounds, at \$12 60	22,705 20
1,463 reams double folio post, 40 pounds, at \$14	20,482 00
632 reams medium, 26 pounds, at \$7 25	4,600 96
442 reams royal, 23 pounds, at \$8 05	3,558 10
604 reams superroyal, 30 pounds, at \$10 20	6,160 80
105 reams superroyal, 56 pounds, at \$15 68	1,646 40
97 reams imperial, 35 pounds, at \$9 80	950 60
509 reams imperial, 40 pounds, at \$12 60	6,413 40
46 reams imperial, 66 pounds, at \$18 48	850 08
1,300 reams, 18 by 23 inches, 20 pounds, at \$6 60	8,580 00
780 reams, 18 by 23 inches, 20 pounds, at \$7	5,460 00
500 reams, 21 by 22 inches, 22 pounds, at \$7 26	3,630 00
914 reams, 21 by 22 inches, 22 pounds, at \$7 70	7,037 80
1,056 reams, 17 by 28 inches, 23 pounds, at \$7 82	8,257 92
1,659 reams, 20 by 24 inches, 23 pounds, at \$8 05	13,354 95
8,507 reams, 21 by 31 inches, 32 pounds, at \$11 20	95,278 40
832 reams, 21 by 40 inches, 45 pounds, at \$15 75	13,891 50

455,143 29

PAPERS FOR POST OFFICE BLANKS:

4,000 reams, 16 by 26 inches, 23 pounds, at \$3 91	15,640 00
9,687 reams, 16 by 26 inches, 23 pounds, at \$3 22	31,192 14
1,000 reams, 18 by 25 inches, 26 pounds, at \$4 42	4,420 00

4,000 reams, 18 by 25 inches, 26 pounds, at \$3 64.....	14,560 00	
300 reams, 18 by 22 inches, 24 pounds, at \$3 36.....	1,008 00	
300 reams, 18 by 18 inches, 22 pounds, at \$3 08.....	924 00	
500 reams, 12 by 18 inches, 12 pounds, at \$2 04.....	1,020 00	
400 reams, 12 by 18 inches, 12 pounds, at \$1 68.....	672 00	
107 reams folio post, 20 pounds, superfine, at \$9.....	963 00	
172 reams flat cap, 16 pounds, superfine, at \$6 30.....	1,083 60	
		<hr/> 71,482 74

IMITATION PARCHMENT:

40,000 sheets, 16 by 21 inches, at \$0 07.....	2,800 00	
413,416 sheets, 17 by 22 inches, at 08.....	33,073 28	
10,000 sheets, 21 by 24 inches, at 10½.....	1,050 00	
7,340 sheets, 20 by 30 inches, at 14.....	1,027 60	
		<hr/> 37,950 88

MISCELLANEOUS PAPERS:

95 reams sized and calendered printing, at \$10 50.....	997 50	
74 reams glazed cover paper, at \$13 25.....	980 50	
55½ reams thick cover paper, at \$10 50.....	584 32	
46½ reams blue cover paper, at \$9.....	418 50	
10 reams gold bank envelope paper, at \$8 10.....	81 00	
40 reams colored cap paper, at \$8 50.....	340 00	
5 reams envelope paper, at \$7.....	35 00	
5 reams envelope paper, at \$5.....	25 00	
6 reams thick white English letter paper, at \$7 50.....	45 00	
10 reams manilla paper, at \$6.....	60 00	
1,000 sheets India card boards, at \$0 09½.....	95 00	
3,000 sheets India card boards, at 12.....	360 00	
1,000 sheets India card boards, at 10.....	100 00	
1,000 bleached manilla envelopes.....	10 00	
1,000 colored cards, small.....	2 75	
2,000 India cards, small.....	4 50	
		<hr/> 4,139 07

Map and plate papers for documents ordered by Congress.....	7,567 25
Internal revenue tax refunded.....	92 13

Total payments on account of paper for the public printing.....	682,867 56
Indebtedness on the same account.....	30,613 60

Total amount of payments and indebtedness.....	713,481 16
--	------------

Of the foregoing papers there remained on hand on the 30th of September, 1864, the following quantities:

Printing papers, 2,848 reams, costing.....	35,296 95
Writing papers, 13,812 reams, costing.....	89,814 13
Imitation parchment, 67,737 sheets, costing.....	5,454 75

Total cost of paper on hand.....	130,565 83
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No. 5.

Statement showing the disbursements on account of lithographing and engraving from the 1st day of October, 1863, to the 30th day of September, 1864, inclusive.

FOR CONGRESS:

448 pages of copper-faced engravings for the Report of the Commissioner of Patents	\$34,376 05	
8,750 copies of forty-three maps for the Coast Survey Report of 1862	4,476 16	
10,200 maps for the Supplemental Report of the Engineers of the Washington Aqueduct	256 00	
3,100 fac similes in the Contested Election Case of <i>Slooper vs. Rice</i>	77 50	
Engravings on wood and electrotypes for the Report of the Commissioner of Agriculture for 1863	2,457 00	
Lithographs and wood engravings for the Report of the National Academy of Sciences	802 37	
Lithographs and wood engravings for the reports accompanying the Message of the President to the 1st session 38th Congress	1,818 75	
Engravings on wood and electrotypes for the Report on Returned Prisoners	240 00	
Sundry small engravings on wood for various reports	92 20	
		<hr/> \$41,596 03

FOR THE SUPREME COURT OF THE UNITED STATES:

Mapping in cases pending in 1863 and 1864	9,415 75
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FOR THE NATIONAL OBSERVATORY:

Engraving five plates of comets on steel, and printing 3,750 copies, for Astronomical and Meteorological Report for 1862	453 12
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ADJUTANT GENERAL'S OFFICE:

4,000 Army Commissions, on parchment	\$3,200 00	
30,000 Discharges for Regulars, on parchment	4,108 91	
1,575 Warrants for Veterinary Surgeons, on parchment	300 00	
3,000 Warrants for Colored Troops, on parchment	771 58	
180,000 Warrants for Volunteers, on imitation parchment	8,250 00	
80,000 plates for work on Heavy Artillery Practice	300 00	
246,000 plates for work on Field Artillery Practice	1,210 00	
420,000 plates for Cavalry Tactics of 1841	1,500 00	
		<hr/> 19,640 49

QUARTERMASTER GENERAL'S OFFICE:

Engraved lithographic stones of five plans for Temporary Barracks	22 50	
Printing 2,000 copies of the same	137 50	
		<hr/> 160 00

COMMISSARY GENERAL'S OFFICE:

Engraved fac simile of Commissary General's name	2 50	
ORDNANCE BUREAU, (W. D.):		
Engraving on wood one set of Designs for Gun-carriages and Mortar-beds	100 00	

OFFICE OF THE SIGNAL CORPS:

700 Warrants for Non-commissioned Officers	\$142 50	
Electrotype of Signal Diagram	15 00	
		<hr/> 157 50

ORDNANCE BUREAU, (N. D.):	
45 pages of stereotyped Illustrations for Ordnance Instructions	689 40
GENERAL LAND OFFICE:	
3, 300 Township Plats, from copper plate.....	\$132 00
300 copies Maps of California	45 00
	<hr/>
	177 00
Total for lithographing and engraving	<hr/> <hr/> \$75,391 79

No. 6.

Statement showing the disbursements on account of the public binding from the 1st day of October, 1863, to the 30th day of September, 1864, inclusive.

WAGES.

PAY OF EMPLOYÉS:

For the month of October.....	\$3,691 11
November	4,588 64
December.....	8,886 91
January.....	8,880 69
February.....	9,230 05
March.....	10,215 57
April.....	10,029 58
May	8,872 41
June.....	9,803 61
July.....	8,243 73
August.....	9,241 08
September.....	9,570 41
	<hr/>
	106,253 79
For binding executed out of the government bindery.....	7,563 37
	<hr/>
Total payments for wages.....	<hr/> <hr/> 113,817 16

IMPROVEMENTS AND REPAIRS.

Building addition to waste-paper wareroom.....	\$318 50
Carpenters' work, repairing roof, and painting.....	160 55
Filling up vacant lots.....	237 00
Plumbing, gas-fitting, &c.....	4,471 55
Laying water main and materials.....	1,541 34
	<hr/>
Total.....	<hr/> <hr/> 6,728 94

MACHINERY, TOOLS, AND IMPLEMENTS.

1 steam-engine and fixtures.....	\$230 68
1 embossing press.....	500 00
1 Sheridan cutting machine, with extra bed.....	460 00
4 Sheridan cutting knives, at \$17 50.....	70 00
6 Sample cutting knives, at \$11.....	66 00
6 Sample cutting knives, at \$9 50.....	57 00

6 clamps for Sample cutter, at \$30.....	180 00
4 dozen plough knives, at \$9 50.....	38 00
8 circular saws.....	17 90
1 plough.....	3 00
16 steel plates, at \$1 40.....	22 40
4 fillets, at \$2 75.....	11 00
4 rolls, at \$6 75.....	24 50
8 dozen large paste brushes, at \$18 50.....	110 00
4 dozen bone folders, at \$1 75.....	7 00
2 burnishers, at \$1 50.....	3 00
1 cabinet of cases.....	24 88
3 platform trucks, at \$9 50.....	28 50
1,340 ruling pens, at \$1 70 per 100.....	22 78
2,928 ruling pens, at \$1 75 per 190.....	51 24
51 fonts of brass type, assorted.....	353 65
Brass and steel stamps for book covers, assorted.....	121 62
Cherry cutting-boards, &c.....	213 42
Repairs to machinery.....	64 86
Total.....	2,682 42

PAPER.

PAPER FOR BLANK BOOKS:

112 reams cap, at \$5 40.....	\$604 80	
40 reams cap, at \$7.....	280 00	
50 reams cap, at \$8.....	400 00	
		\$1,284 80
100 reams demy, at \$10.....	1,000 00	
200 reams demy, at \$11.....	2,200 00	
235 reams demy, at \$12.....	2,820 00	
		6,020 00
220 reams folio post, at \$5 94.....		1,306 80
50 reams double cap, at \$15.....	750 00	
20 reams double cap, at \$16.....	320 00	
		1,070 00
197 reams medium, at \$13.....	2,561 00	
350 reams medium, at \$14.....	4,900 00	
330 reams medium, at \$15.....	4,950 00	
98 reams medium, at \$16.....	1,568 00	
		13,979 00
12 reams royal, at \$17.....	204 00	
122 reams royal, at \$19.....	2,318 00	
		2,522 00
50 reams superroyal, at \$21.....	1,050 00	
65 reams superroyal, at \$23.....	1,495 00	
		2,545 00
12 reams imperial, at \$27.....	324 00	
57 reams imperial, at \$29.....	1,653 00	
		1,977 00
108 reams 13½ by 28 inches, 28 pounds, at \$9 18.....		991 4

PRINTING PAPERS:

80 reams, 24 by 38 inches, 50 pounds, at \$10.....	800 00	
28 reams, 24 by 38 inches, 50 pounds, at \$12 50.....	350 00	
132 reams, 24 by 38 inches, 56 pounds, at \$14.....	1,848 00	
14 reams, 24 by 38 inches, 56 pounds, at \$14 40.....	201 60	
102 reams, 24 by 38 inches, 56 pounds, at \$15.....	1,530 00	
	<hr/>	4,729 60

MARBLED PAPERS:

25 reams medium, at \$12 50.....	312 50	
60 reams medium, at \$15.....	900 00	
20 reams medium, at \$17.....	340 00	
20 reams medium, at \$17 50.....	350 00	
	<hr/>	1,902 50

MANILLA AND HARDWARE PAPERS:

64 reams manilla, 35 pounds, at \$5 60.....	358 40	
11½ reams manilla, 40 pounds, at \$6 40.....	74 88	
10 reams manilla, 45 pounds, at \$7 65.....	76 50	
30 reams manilla, 45 pounds, at \$8.....	240 00	
31½ reams manilla, 115 pounds, at \$16 10.....	503 12	
22½ reams manilla, 115 pounds, at \$17.....	386 75	
40 reams hardware, 70 pounds, at \$7.....	280 00	
	<hr/>	1,919 65
9 reams thick brown cover paper, at \$10 50.....		94 50
		<hr/>
Total.....		40,342 29

BINDING MATERIALS.

Cloth for cases, 25 pieces, at \$9.....	225 00	
200 pieces, at \$14 50.....	2,900 00	
150 pieces, at \$14 75.....	2,212 50	
85 pieces, at \$15 50.....	1,317 50	
350 pieces, at \$15 75.....	5,512 50	
609 pieces, at \$16 75.....	10,200 75	
250 pieces, at \$17 50.....	4,375 00	
125 pieces, at \$21.....	2,625 00	
75 pieces, at \$21 25.....	1,593 75	
100 pieces, at \$21 75.....	2,175 00	
	<hr/>	33,137 00
Russia leather, 500 skins, at \$4 25.....	2,125 00	
500 skins, at \$4 50.....	2,250 00	
500 skins, at \$5 87½.....	2,937 50	
200 skins, at \$7.....	1,400 00	
100 skins, at \$8 50.....	850 00	
75 skins, at \$9 50.....	712 50	
125 skins, at \$10 50.....	1,312 50	
100 skins, at \$11.....	1,100 00	
51 skins, imitation, at \$5.....	255 00	
	<hr/>	12,942 50
Morocco, 30 dozen Turkey, at \$21.....	630 00	
10 dozen cochineal French, at \$34.....	340 00	
30 dozen green French, at \$33 50.....	462 00	
20 dozen French Turkey, at \$39 50.....	790 00	
	<hr/>	2,222 00

Law calf, 21 dozen, at \$28 50.....	598 50	
29 dozen, at \$29 50.....	855 50	
32 dozen, at \$36.....	1,152 00	
50 dozen, at \$37.....	1,850 00	
20 dozen, at \$37 50.....	750 00	
	<hr/>	5,206 00
Law sheep, 30 dozen, at \$3.....	240 00	
50 dozen, at \$9 50.....	475 00	
130 dozen, at \$10 50.....	1,365 00	
50 dozen, at \$10 75.....	537 50	
50 dozen, at \$11.....	550 00	
110 dozen, at \$11 25.....	1,237 50	
50 dozen, at \$12 50.....	625 00	
50 dozen, at \$15.....	750 00	
	<hr/>	5,780 00
Title leather, 10 dozen blue, at \$13 25.....	132 50	
10 dozen blue, at \$16 50.....	165 00	
5 dozen blue, at \$17 50.....	87 50	
6 dozen cochineal, at \$22 50.....	135 00	
10 dozen cochineal, at \$26 50.....	265 00	
5 dozen cochineal, at \$27.....	270 00	
	<hr/>	1,055 00
Blue roans, 80 dozen, at \$15 25.....	1,220 00	
30 dozen, at \$16 75.....	502 50	
	<hr/>	1,722 50
Fleshes, 60 dozen, at \$5 25.....	315 00	
30 dozen, at \$5 75.....	172 50	
	<hr/>	487 50
Skivers, 30 dozen bark, at \$10 25.....	307 50	
50 dozen bark, at \$13.....	650 00	
30 dozen unfinished, at \$14.....	420 00	
5 dozen blue, at \$14 75.....	73 75	
83 dozen blue, at \$15 25.....	1,265 75	
25 dozen blue, at \$15 75.....	393 75	
20 dozen blue, at \$17 50.....	350 00	
5 dozen cochineal, at \$24 75.....	123 75	
	<hr/>	3,584 50
Binders' boards, 10,000 pounds, at 4½ cents.....	475 00	
50,500 pounds, at 5 cents.....	2,525 00	
7,200 pounds, at 5½ cents.....	396 00	
12,000 pounds, at 6½ cents.....	780 00	
15,000 pounds, at 7 cents.....	1,050 00	
12,000 pounds, at 8 cents.....	960 00	
81,000 pounds, at 9 cents.....	7,470 00	
18,000 pounds, at 9½ cents.....	1,710 00	
26,000 pounds, at 10 cents.....	2,600 00	
41,000 pounds, at 10½ cents.....	4,305 00	
1,500 pounds, trunk, at 12 cents.....	180 00	
	<hr/>	22,451 00
Gold leaf, 26 packs, at \$9 75.....	253 50	
20 packs, at \$10.....	200 00	
70 packs, at \$10 25.....	717 50	
50 packs, at \$11 25.....	562 50	

30 packs, at \$11 75.....	352 50	
30 packs, at \$11 87½.....	356 25	
24 packs, at \$12 50.....	300 00	
26 packs, at \$13.....	338 00	
30 packs, at \$13 75.....	412 50	
	<hr/>	3,492 75
Florence leaf, 50 packs, at \$4 87½.....	243 75	
50 packs, at \$5 12½.....	256 25	
50 packs, at \$6.....	300 00	
50 packs, at \$8.....	400 00	
	<hr/>	1,200 00
Silk headband, 37 pieces, at \$1 56.....	57 72	
20 pieces, at \$1 88.....	37 60	
25 pieces, at \$1 98.....	49 50	
20 pieces, at \$2.....	40 00	
20 pieces, at \$2 15.....	43 00	
20 pieces, at \$2 30.....	46 00	
20 pieces, at \$2 42.....	48 40	
	<hr/>	322 22
Cotton sheeting, 20 yards, at 50 cents.....	10 00	
48 yards, at 65 cents.....	31 20	
81½ yards, at 90 cents.....	73 35	
138 yards, at \$1.....	138 00	
130 yards, at \$1 25.....	162 50	
38 yards, at \$1 50.....	57 00	
	<hr/>	472 05
Cotton cambric, 149 yards, at 25 cents.....	37 25	
91½ yards, at 35 cents.....	32 03	
	<hr/>	69 28
Cotton duck, 320 yards, at 45 cents.....	144 00	
480 yards, at 54 cents.....	259 20	
490 yards, at 75 cents.....	367 50	
	<hr/>	770 70
Twine, 204 pounds, at 75 cents.....	153 00	
192 pounds, at 83 cents.....	159 36	
312 pounds, at 91 cents.....	283 92	
96 pounds, at 95 cents.....	91 20	
	<hr/>	687 48
Thread, 971 pounds, at \$1 08.....	1,048 68	
513 pounds, at \$1 15.....	589 95	
102 pounds, at \$1 23.....	125 46	
546 pounds, at \$1 33.....	726 18	
100 pounds, at \$1 39.....	139 00	
100 pounds, at \$1 46.....	146 00	
48 pounds, at \$1 98.....	95 04	
	<hr/>	2,870 31
Glue, 1,440 pounds, at 21 cents.....	302 40	
4,221 pounds, at 24 cents.....	1,013 04	
4,065 pounds, at 26 cents.....	1,056 90	
640 pounds, at 27½ cents.....	176 00	
896 pounds, at 29 cents.....	259 84	
	<hr/>	2 808 18

Albumen, 110 pounds, at \$2 25	247 50	
50 pounds, at \$2 75	137 50	
50 pounds, at \$2 87½	143 75	
30 pounds, at \$3 87½	116 25	
		645 00
Alcohol, 41 gallons, at \$1 04	42 94	
42 gallons, at \$1 95	81 90	
5 gallons, at \$2	10 00	
47 gallons, at \$2 20	103 40	
41 gallons, at \$2 50	102 50	
5 gallons, at \$4	20 00	
49 gallons, at \$4 25	208 25	
		568 99
Sweet oil, 1 dozen, at \$6	6 00	
3 dozen, at \$7	21 00	
1 dozen, at \$12	12 00	
		39 00
Flour, 5 barrels, at \$7	35 00	
13 barrels, at \$8	104 00	
7 barrels, at \$8 25	57 75	
7 barrels, at \$8 75	61 25	
14 barrels, at \$9	126 00	
7 barrels, at \$14 25	99 75	
		483 75
Gum shellac, 50 pounds, at \$1 25	62 50	
123½ pounds, at \$1 50	185 25	
		247 75
Oxalic acid, 9 pounds, at 60 cents	5 40	
5 pounds, at 90 cents	4 50	
		9 90
Beeswax, 20 pounds, at 70 cents	14 00	
30 pounds, at 75 cents	22 50	
		36 50
Sperm oil, 122 gallons, at \$2 20	268 40	
Coal, 250 tons, at \$7 30	1,825 00	
Ruling ink powder, 72 boxes, at \$3 50	252 00	
Paging ink, 4 bottles, at \$3 50	14 00	
Leather belting, 28 feet, at \$1 38	38 64	
Beaverteen cloths, 6 yards, at \$11	66 00	
Pulverized alum, 329 pounds, at 12½ cents	41 12	
Ultramarine blue, 10 pounds, at \$1 25	12 50	
Gum tragacanth, 50 pounds, at \$1 45	72 50	
Carmines, 32 ounces, at \$2 25	72 00	
Emery, 219 pounds, at 20 cents	43 80	
Chemical soap, 210 pounds, at 12 cents	25 20	
Stationery	42 70	
Gas	626 94	
All other materials	127 47	
Boxing, freight, and cartage	2,186 72	

HORSES, WAGONS, AND HARNESS:

One wagon	\$167 00	
Repairs to wagons	141 82	
Harness and repairs	96 75	
Horse-feed	1,021 42	
Horseshoeing	152 75	
		<hr/> 1,579 74
Total payments	110,606 65	
Indebtedness	28,769 73	
		<hr/>
Total payments and indebtedness	139,376 38	
		<hr/>
Stock on hand on the 30th September, 1864	\$44,677 00	
		<hr/>

RECAPITULATION.

Pay of employés	\$113,817 16	
Payments for improvements and repairs	6,723 94	
Payments for machinery, tools, and implements	2,682 44	
Payments for paper	40,342 29	
Payments for materials	110,606 65	
		<hr/>
Total payments	274,177 46	
Indebtedness	28,769 73	
		<hr/>
Total payments and indebtedness for the year ending on the 30th September, 1864	302,947 19	
		<hr/>
Value of stock on hand on the 30th September, 1864	\$44,677 00	
		<hr/>

No. 7.

Statement showing the cost of the blank books, binding, ruling, &c., for the legislative, executive, and judicial departments of the government during the year ending on the 30th September, 1864, charged at the prices paid for several years before the establishment of the government bindery.

Senate of the United States	\$31,603 31	
House of Representatives	57,240 33	
Library of Congress	794 75	
		<hr/> \$89,638 39
Office of the President of the United States		37 57
State Department		6,994 20
Treasury Department:		
Office of the Secretary	4,544 70	
Comptroller	410 88	
Second Comptroller	995 89	

First Auditor.....	246 25	
Second Auditor.....	2,477 64	
Third Auditor.....	1,203 40	
Fourth Auditor.....	1,687 48	
Fifth Auditor.....	280 90	
Sixth Auditor.....	1,479 24	
Treasurer.....	1,989 15	
Register.....	4,840 34	
Solicitor.....	18 00	
Commissioner of Customs.....	1,064 44	
Construction.....	8 13	
Coast Survey.....	304 53	
Light-house Board.....	984 75	
Commissioner of Internal Revenue.....	13,532 44	
Commissioner of Loans.....	103 25	
Comptroller of the Currency.....	1,763 65	
Stationery Clerk.....	314 40	
	<hr/>	38,249 46
Interior Department:		
Office of the Secretary.....	360 57	
Census Bureau.....	210 60	
Office of the Commissioner of the General Land Office.....	2,587 39	
Commissioner of Patents.....	555 60	
Commissioner of Indian Affairs.....	699 82	
Commissioner of Pensions.....	2,717 62	
Commissioner of Public Buildings.....	3 90	
Commissioner of Agriculture.....	629 24	
Engineer of the Washington Aqueduct.....	46 63	
Metropolitan Police Board.....	381 25	
	<hr/>	8,192 62
War Department:		
Office of the Secretary.....	1,244 98	
Adjutant General.....	44,448 28	
Quartermaster General.....	19,879 71	
Commissary General.....	8,905 04	
Paymaster General.....	3,398 82	
Surgeon General.....	6,517 69	
Provost Marshal General.....	8,086 73	
Commissary General of Prisoners.....	1,641 99	
Judge Advocate.....	175 01	
Bureau of Ordnance.....	26,925 75	
Equipment and Recruiting.....	426 81	
Cavalry.....	333 70	
Engineers.....	346 54	
Superintendent of Military Railroads.....	2 50	
Washington Arsenal.....	5 00	
Headquarters of Defences of Washington.....	6 75	
Signal office.....	95 75	
Military Governor of Alexandria.....	12 00	
	<hr/>	122,453 05

Navy Department:

Office of the Secretary.....	2,751 83
Naval Observatory	251 50
Navy Agent	10 20
Bureau of Yards and Docks.....	243 88
Construction, Equipment, and Repair.....	254 68
Provisions and Clothing	869 97
Ordnance	6,781 26
Medicine and Surgery.....	424 28
Navigation.....	2,772 00
Steam Engineering.....	2,327 78

16,687 38

Post Office Department..... 1,922 24

Office of the Attorney General..... 2 00

Office of the Superintendent of the Public Printing..... 108 48

Judiciary:

Supreme Court of the United States.....	134 23
Supreme court of the District of Columbia.....	405 47
Court of Claims.....	54 25
Office of the United States Marshal.....	30 91

624 86

Total..... 284,910 25

No. 8.

Statement showing the number of persons employed in the public printing and binding during the year ending on the 31st of October, 1864, with the length of time each has been employed and the amount each has received, including pay for extra work.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
James English	352	\$1,692 49	G. A. Brawner	292	\$954 61
John H. Cunningham	313	1,551 01	A. E. Smoot	305½	993 94
J. C. Franzoni	313	1,458 57	John Gormly	238½	737 00
E. M. Spedden	306½	1,167 98	Oscar Alexander	293½	924 27
George Gregory	268½	965 74	Daniel Grady	296½	941 44
William Franklin	280½	1,136 72	N. A. Nagle	43½	124 66
Madison Davis	266½	1,051 08	Michael Crider	286	894 81
E. J. Burnham	293½	1,164 02	J. N. Palmer	302½	950 63
J. C. C. Whaley	273½	1,074 85	George Bailleul	210	656 62
G. C. Forbes	190	920 40	C. W. Robinson	303½	959 54
M. R. Woodward	262	981 13	L. F. Clements	215	697 98
Wm. L. Jones	175½	700 22	S. McElwee, jr.	305	1,004 09
A. G. Seaman	290½	974 57	H. H. Twombly	300	942 30
William Woodward	308½	1,022 57	J. L. Cornman	22½	60 35
James Jack	300½	1,006 56	S. A. Towens	247	782 41
Eugene Laporte	266½	870 65	Augustus Donath	259½	843 80
J. W. Nott	293	952 17	F. B. Stitt	26½	71 83
L. R. Fechtig	275	979 19	C. Klopfer	194½	579 44
A. M. Hunter	179½	570 81	W. C. Shay	45½	133 95
C. A. Hunter	204½	679 72	E. Mac Murray	22½	718 64
O. C. Ketcham	292½	922 63	S. D. Gordon	276½	877 87
G. A. R. McNeir	141½	526 92	George Graves	299½	1,056 90
Henry Walker	302½	985 20	G. W. Bowen	56½	199 20
C. D. McPherson	210½	711 54	John U. Kutz	298½	946 74
George Caton	261½	832 26	S. A. Davis	15½	497 10
James D. Chedal	301½	997 56	J. K. Shoemaker	278½	902 01
W. W. Maloney	288½	934 36	William Edelen	309½	970 78
R. W. Claxton	300½	1,042 05	O. W. Marsh	248½	853 24
P. L. Rodier	53	181 59	J. M. A. Spottswood	293½	1,038 15
F. U. Stitt	194	587 96	W. N. Beauchamp	269	905 41
Abram Cook	120½	377 52	H. L. Davison	285½	996 52
W. J. Frizzell	269½	845 88	Wm. B. Cook	242½	864 40
W. J. Irwin	17½	46 67	H. A. Prince	133½	442 58
Wm. E. Nott	24	76 77	Charles Sheer	212½	673 03
G. W. Hall	71½	204 72	Augustus Rodgers	231½	796 80
G. W. Hodges	286	951 17	W. H. Peake	62½	196 72
N. Watkins	309½	1,030 58	E. W. Davis	165	494 22
Joseph F. Crow	252	817 99	W. H. Server, jr.	256	874 93
A. C. Shaw	248½	802 65	William Dolan	76½	218 55
L. I. Luckett	46½	138 31	R. E. Pattison	69½	203 49
John P. Ross	308½	1,175 09	H. W. Shaw	215½	786 83
C. W. Schell	305½	1,000 38	G. W. Barter	60	172 78
William Flemming	274½	913 91	P. J. U. Adams	69½	199 87
C. T. Allen	289½	956 33	Josiah Melvin	311½	1,079 60
H. H. B. Arnold	291½	1,002 33	C. E. Fisk	278½	921 88
F. R. Dorsett	222½	734 69	Wm. P. Gregg	49	139 33
J. T. Dennesson	302½	948 14	John H. Blake	49½	143 31
Joseph Crandell	161½	546 70	Oscar Rice	194½	583 89
H. Hammond	116½	338 75	Robert Gillen	170½	573 15
James A. Crow	40½	117 50	M. Brosnahan	256½	817 36
A. D. Kelly	70½	202 54	H. C. Treacle	283½	1,011 24

Persons employed in the public printing, &c.—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
William McFarlane	183½	\$549 20	J. W. Connell	21	\$62 61
E. H. Pearson	10½	28 67	Wm. M. Ireland	119½	359 85
H. H. Pierce	51	148 71	Wm. J. Graham	43	128 13
H. A. Christine	121½	356 94	Geo. P. Smith	78½	235 10
B. A. Davis	163	505 82	J. M. Dunscomb	68	203 80
D. P. Rowell	148½	447 67	John Sarell	137½	437 04
W. C. Hunt	71	206 76	Wm. E. Pauli	185½	610 43
T. M. Moore	262½	838 40	J. Hurley	83	269 59
R. H. Peck	133	393 11	T. C. Hall	199½	620 60
H. Niblo	189½	574 71	James McDonough	70½	210 97
A. H. Angell	167½	496 97	David Frysinger	245	782 83
William McFarland	67	199 65	Wm. H. Merritt	72	217 50
C. O. Alexander	149½	460 00	E. H. Edmonston	60½	181 60
J. M. Stiles	92	269 84	E. R. Williams	27½	83 30
George Cochran	9	25 00	James D. Culp	62½	192 17
W. A. Ensminger	253½	825 48	William Floyd	231	743 70
John Chisholm	121½	357 56	Nathan Hammond	47	139 86
F. C. Pittman	116½	339 80	Thomas Maloney	75	234 46
W. S. Lyman	154	476 66	Adam Ritter	92½	306 91
Wm. M. Belt	258½	811 03	J. W. Furey	72½	246 09
C. B. Hough	294½	929 03	Jacob Auge	123	413 82
C. M. Murphy	280½	892 75	P. L. Troxell	115½	395 47
William Baum	280½	916 89	J. F. Swain	103½	356 11
Daniel Harbaugh	274½	892 89	P. Heffernan	128½	451 99
D. P. Hickling	159½	501 73	J. N. Plotts	13½	41 30
B. C. Wright	234	952 76	H. R. Lahee	173½	579 05
J. J. Judge	301½	1,002 60	W. F. Stidham	46½	146 49
R. P. Luckett	305½	962 05	Jas. W. Robertson	20	60 00
H. Groshon	297½	933 34	Patrick Smith	109½	357 14
J. D. Gangewer	303½	955 71	Benton Harne	82½	284 73
A. L. Settle	309½	975 09	David G. Day	79	270 17
William Foley	147	437 66	M. Cohen	77	263 52
L. C. Evans	269	850 49	Z. Hunt	51½	178 98
T. J. Brashears	268½	852 16	Frank Brooks	78	266 84
A. Gordon	301	948 16	Walter Ashton	75	256 86
W. H. Marll	77½	225 59	Wm. F. Holton	77	263 52
C. J. De Vaughan	202½	643 30	P. McGovern	75	256 86
S. E. Mullan	284½	897 48	Wm. T. Montgomery	71½	244 39
Lemuel Bursley	71½	204 80	E. J. Walsh	34	117 47
John Goodrick	291½	916 61	G. M. D. Randall	20½	70 66
W. W. Jones	187½	585 11	W. H. Hitchcock	69	241 29
B. B. Harryman	279½	888 96	C. A. Markley	20	69 00
Maurice Joyce	295	937 29	T. C. Spurgeon	75½	259 36
Francis Hamilton	115	343 79	Sydney Adams	22	75 65
George T. Grove	38	115 22	C. M. Edwards	26	88 95
J. C. Proctor	252½	808 85	Arch'd R. Quantille	51½	176 24
Joseph Jones	181	547 08	Thos. J. Kelley	37½	130 51
Thomas Forster	266	854 70	J. L. Kessler	52	177 90
J. W. Rowan	140½	447 26	C. S. Drake	36½	125 79
J. C. Hunt	7½	20 00	W. L. Carpenter	36½	126 61
Thos. B. Nolan	33	96 07	W. J. Mills	35½	122 20
A. J. Appleby	79	258 76	P. A. Caton	24½	83 96
James Charles	106½	351 58	Thos. W. Hay	25	85 62
J. M. F. Hough	161½	517 39	C. F. Gilmore	25	85 62
E. R. Spurr	136½	424 73	Thos. Q. Leckron	20½	70 66
B. J. Wynkoop	108	324 40	C. A. Anderson	17	59 02
W. H. Sweeney	146½	469 46	W. C. Benton	3	10 50

Persons employed in the public printing, &c.—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
S. McGonegal	307	\$536 78	Mary J. Burns	241½	\$305 99
J. E. Dowling	313	379 02	Margaret Reidy	100½	129 05
E. H. Tabler	312½	356 13	Rebecca Murray	54½	67 40
W. E. Spedden	313	357 36	S. R. Derr	18	21 24
J. L. Wright	313	335 37	Margaret Sweeney	257½	363 95
B. F. Wright	310	327 15	Agnes Maddox	283½	358 13
F. Pritchard	313	330 65	Eliza Parrott	270	343 69
T. D. Larcombe	313	330 65	Margaret A. Sweeney	303½	384 64
L. Woodward	313	343 65	Clementina Downs	308½	390 66
J. W. Rover	261	269 99	Isabella Henager	249	312 96
W. A. Linton	312½	330 07	Mary Burke	234½	291 71
Jas. A. Claxton	313	330 65	Fanny A. Grant	292½	371 00
Michael Fennell	312	433 67	M. L. Mangan	291½	370 25
H. A. Johnson	12	10 00	Joanna Harbin	29½	32 96
Jas. N. Davis, jr.	273½	294 74	Celinda Higby	262½	333 95
John E. Scheel	31	25 83	Sarah Madison	28½	31 26
Michael Mahar	246	267 82	Kate McKirnan	304½	385 72
John Parsons	210	231 82	Mary Sweeney	282½	356 16
R. W. Claxton, jr.	97	108 83	L. J. Crown	148½	180 29
J. H. Lowrey	105	122 49	Ellen Brick	248½	307 98
John Graham	313	1,551 02	E. A. Rawlings	24½	26 01
R. Sloane	311½	1,086 58	Fannie Lee	280½	354 12
John McLeod	97½	331 03	Mary E. Lautner	39½	45 38
Robert Taylor	280½	904 10	Kate E. Harkins	28½	32 44
A. J. Donaldson	311½	1,023 12	Annie Hogan	29½	33 93
C. E. Montgomery	292½	950 03	Mary McVay	119	144 18
H. S. McLeod	286	924 26	Anna E. Roach	247½	312 36
David Wiber	311½	1,071 82	Joanna Corridon	305½	386 24
C. D. Parsons	155½	501 14	Bridget Baldwin	290	365 09
Thomas F. Maher	311½	1,002 02	Annie Suddeth	227½	290 03
John Metcalf	24½	67 14	Mary A. Stone	247½	314 59
Joseph Blackie	6	18 00	Sarah E. Meredith	22½	23 93
Thos. M. Raser	299½	975 20	Annie D. Mitchell	29½	32 96
O. H. Reed	311½	1,006 92	M. Pendergast	171½	213 94
George Gordon	311½	1,004 59	Calista Couley	292½	371 17
John Burnside	207½	664 25	Christiana Metcalf	155	191 27
C. B. Smith	294½	970 95	N. J. Amazcen	252½	319 21
J. S. Tomlinson	310½	999 13	Mary A. McGraw	286½	361 93
J. S. Jones	305½	987 62	Kate Moriarty	237½	366 50
Wm. Farrington	310½	1,013 99	Delia G. Suddeth	231½	296 82
J. L. Fenton	156	479 64	Annie O'Brien	282½	362 30
R. A. Porter	309½	983 64	Anna J. Smith	270½	346 15
W. S. Scott	200½	626 69	Lucy Jennings	278½	354 99
A. J. Preall	275½	902 04	A. M. Stauncliff	171	213 07
J. G. Hudson	220	719 09	Margaret Gorman	264½	337 40
A. M. Partello	120½	405 36	Anna Brady	230	357 99
D. C. Reeves	153½	506 40	Kate Needham	259	332 95
P. L. McQueen	31½	109 78	Alice V. Miller	6	7 60
M. T. Lyons	2	7 00	Bridget Walsh	172	222 67
Wm. J. O'Brien	311	364 21	Elizabeth Jefferson	198	249 11
Edward Duff	311½	374 87	Fannie Marshall	240½	310 11
John Vanarsdale	300½	350 54	Harriet Watson	103	126 77
H. C. Miles	28½	32 08	Martha Allison	244	311 70
Annie Kellen	255	319 63	Jane Wright	252	321 14
Kate Cavanaugh	293½	371 57	Emily Rollings	2	2 33
Mary E. Webster	308½	390 30	Margaret Smith	218½	279 95
Julia A. Miller	10½	11 69	Lizzie Burns	176½	196 93

Persons employed in the public printing, &c—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
Fanny Sloane	94	\$117 26	M. T. Lincoln	261	\$1,374 08
Mary Schaffer	63	80 27	Wm. Robinson	261	918 33
Addie Edgerly	156½	204 94	Jas W. Hughes	261	945 33
Sarah F. Cross	130½	172 66	A. L. Carrier	77	236 33
Ella Collins	17	22 67	Wm. McLeod	286½	737 77
Margaret Tobin	105	140 01	A. R. Bennett	366	844 46
Frances Arkwright	56	74 67	Richard Kelley	366	844 46
A. Bielaski	16	21 33	Jas. D. Burt	366	844 46
Maria Benter	41	54 67	J. T. Whittaker	305	715 60
Ellen Maloney	40½	54 00	James McKenney	305	715 60
Bridget McNamara	26	34 67	Ephraim Dorsey	311½	659 58
Kate Rollings	16	21 33	Samuel Dorsey	311½	329 03
Elmira E. Fowler	239½	301 42	John Bush	366	653 21
Julia A. Fyler	199½	245 63	William Bell	366	653 21
M. W. Lauxman	74½	115 08	Elias Jamieson	30	45 00
Patrick O'Neil	110½	170 20	Edward Malone	313	594 39
J. H. Crown	218½	343 29	George Slim	257	449 53
Thomas Collins	222½	348 56	Michael Crown	223	390 86
George Kreamer	91½	113 82	Timothy Malone	299½	548 78
Charles Giddings	186½	237 98	Dennis McNamara	308½	569 05
James O'Brien	53	53 46	Thomas McNamara	310½	572 11
John T. O'Brien	51	80 00	Lot Cullinan	311½	573 16
Thomas Harney	70	86 84	James Hinchy	309½	569 87
Jacob McHanney	295½	701 90	John Hinchy	309½	571 13
Dennis Bleak	302½	560 93	Michael Hill	137½	237 91
Joseph Stone	191½	184 69	Patrick Gonan	124½	223 69
Morris Nelligan	305½	399 57	John Murray	278	585 37
C. A. Reeves	17½	14 79	Basil Jackson	311½	557 81
Wm. O'Brien	41½	42 04	Harrison Mortimer	154½	257 04
M. A. Cullinan	82½	76 49	James Murphy	214½	365 75
Thomas Gittings	302½	312 42	William Tobin	65	121 87
John Doherty	311½	314 21	Armistead Yancey	29	48 33
W. C. Fechtig	133½	129 12	Sylvester Jordan	150	290 83
Francis Ward	6	5 50	Rody Craven	130	259 54
Martin Lanhady	63	64 92	Charles Fletcher	311½	562 78
Edward Kennelly	3	3 00	F. Chew	311½	566 91
James Tierney	58	62 82	L. A. Iardella	311½	732 46
Charles Knott	102	110 50	Eugene Conner	311½	309 31
Albert Jones	7	7 58	Thos. H. Lynch	103½	119 68
James Burns	35	37 92	Thomas McCarthy	40½	37 70
Edward Bryan	19	19 00	Geo. D. Bowen	154½	179 77
Lizzie Kiff	6	8 12	James Lynch	293½	293 72
Jane Wright	20	26 70	Hugh Lochrey	53½	49 70
Samuel Hogan	2	2 00	A. M. Parsons	15	12 50
G. P. James	2	2 00	James D. Coaner	169	173 43
Thomas Floyd	2	2 00	James M. Grant	185½	176 41
F. Cassidy	2	2 00	Samuel Hogg	162½	152 61
Charles Wilson	2	2 00	William Allison	27	26 85
John Malone	3	3 00	Wm. H. Bennett	153	152 69
Adam Lauxman	2	2 00	Thomas Hogg	186	180 62
Lewis Buscher	2	2 00	John R. Summers	134	13 57
Patrick Hollman	2	2 00	James Burk	79	92 10
Patrick Quirk	2	2 00	G. C. Kidwell	268	267 54
Patrick Bennett	3	3 00	Patrick Holloran	166½	160 49
W. A. Ridgely	2	2 00	T. N. Handy	5	4 38
John Conway	3	3 00	Jas. W. Baird	106	99 87
F. A. Smith	6	8 87	James Murray	3	2 75

Persons employed in the public printing, &c—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
Wm. H. Selby	241	\$247 79	M. Callahan		\$325 45
C. A. Wall	63	57 76	A. Carver		295 19
A. R. Gangewer	76	78 50	M. Clancy		199 52
J. A. Phelan	85	88 62	H. Callahan		381 06
L. T. Cook	78	84 50	A. E. Corbin		342 48
James Kennedy	126	136 50	H. C. Carroll		411 47
James Conner	26	28 17	A. Clark		356 71
S. C. Forbes	25	27 08	F. Davis		437 00
Jas. W. Harrison	313	1, 319 92	R. Davis		393 36
George Dice	310	685 92	C. Dulin		353 93
Jas. F. Larkin	312	693 09	E. Dugan		344 40
John Tafe	312	646 80	E. Duffy		409 48
John F. Fennell	190	376 81	C. Dice		589 57
D. C. McGivern	287 1/2	911 46	S. J. Davis		144 96
B. F. Lacombe	308	965 54	E. Daly		168 70
A. W. Johnson	288 1/2	918 71	R. Evans		217 07
W. C. Heck	278	881 73	L. Edmonston		288 29
George Lewis	307	550 61	J. Eckloff		465 32
Dennis Fealey	307	550 61	M. Eagan		97 03
John Buckley	25	37 50	A. French		429 06
Thomas Murray	305	549 81	E. French		368 34
Timothy Mangan	307	552 64	A. Feeney		434 96
J. B. Hunt	104 1/2	101 98	M. Fox		425 70
Blake Espey	311	360 83	E. Flynn		430 87
Michael White	305	354 49	E. Fowler		282 41
C. Denham	244	862 84	M. Flemming		383 17
Edward Buckley	42	50 00	Ann Fitzgerald		49 41
H. B. Hersh	123	143 00	M. A. Grace		154 08
George Cunningham	79	92 16	S. Goldsmith		341 42
Mary Tobin		142 00	M. Garrett		373 58
PIECE-WORK.			M. A. Graves		240 72
M. Acton		421 36	Mary Hodges		110 82
A. Acton		294 00	M. Hall		43 15
S. Adams		677 47	A. Harrison		477 27
H. Anderson		408 34	T. Harrison		474 27
M. A. Allen		107 76	J. M. Harrison		188 38
M. Burrows		176 92	E. Heffell		631 33
A. Burch		249 23	M. A. Heffell		365 25
M. Burch		177 06	E. Higgins		370 82
S. B. Burch		554 90	M. Harrington		396 16
S. F. Burch		314 41	S. Hutchison		69 13
V. Butterbaugh		241 96	S. Hess		524 67
E. Boyle		170 91	M. E. Hunt		411 69
M. Brick		318 78	A. Hodge		412 00
M. Bowen		434 71	J. Jebb		177 75
M. Bland		291 44	M. A. Joyce		323 12
M. Bryan		446 85	J. Joyce		397 38
V. Bryan		461 74	L. Jennings		32 91
M. Buckley		355 30	S. Hill		220 72
J. Buckley		418 12	A. Keefer		328 87
M. V. Barkeman		27 15	T. Keefe		478 86
M. A. Conner		465 38	M. Keefe		314 96
E. Conway		427 86	Rose Kleiber		298 92
M. A. Crusselle		472 56	M. Keating		334 72
S. Crawford		375 84	L. Kraft		353 88
			S. Lynch		322 72
			G. Lowe		439 49

Persons employed in the public printing, &c.—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
<i>Piece-work.—Continued.</i>			<i>Piece-work.—Continued.</i>		
E. Lashorn		\$421 27	A. E. Potts		\$198 85
S. Leach		381 17	F. Rich		388 11
E. Landvoigt		366 61	C. E. Reeves		154 33
A. Luxen		340 13	A. Riley		383 40
C. Maus		655 07	M. A. Reardon		327 92
V. Maus		38 47	E. Rodgers		182 21
M. Mack		358 88	M. Sanderson		394 92
A. Mangan		384 56	E. Sanderson		378 73
B. Mahorney		371 45	M. E. Sherwood		382 35
K. Mills		406 58	K. Shortell		630 84
E. McCarthy		433 28	E. Spencer		412 44
M. McCarty		372 56	M. Stone		334 06
A. Marche		339 38	M. Selby		206 03
E. Marche		417 95	M. Smith		329 34
A. McGonegal		420 67	F. Sage		381 09
M. Maxwell		662 56	A. Smith		333 48
M. McGarvey		269 97	M. Stickell		266 27
E. McConnell		283 97	S. Sears		102 35
M. McLaughlin		389 84	M. Tafe		413 80
J. Morris		391 98	S. Tyler		396 11
M. Morris		303 87	M. Thornton		310 38
J. Murphy		342 07	C. Talbert		404 35
M. Martin		377 76	Fanny Tretler		15 70
A. McGreevy		42 73	M. L. Tucker		25 26
M. E. Noonan		227 78	C. Ward		656 77
E. Nalley		395 44	M. Ward		601 87
S. A. Newell		420 41	S. Waters		391 34
A. Needham		368 74	L. Waters		284 61
M. Newton		70 36	R. Walling		422 04
E. Osmond		112 35	L. Wilson		342 79
Ann Ober		15 54	C. Wright		335 29
K. O'Haire		403 68	W. White		125 48
E. O'Rorke		345 88	M. Whaley		426 07
A. Piggott		416 09	B. Welsh		13 26
L. Piggott		615 53	M. A. White		125 35
V. Power		413 53	E. Wall		195 35
M. Purdy		427 66			

Persons employed in the public printing, &c.—Continued.

PUBLIC BINDING.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
	Days.			Days.	
Geo. P. Goff	366	\$1,467 00	Wm. H. Bailey	256½	\$812 75
J. H. Roberts	313	1,340 80	Wm. McLane	235½	742 19
S. T. Crawford	297	938 03	H. C. Espey	275½	844 02
Theodore Walmsley	294½	964 55	C. F. Wever	259½	825 40
F. A. Manning	291	917 48	M. B. Gordon	242½	789 59
Andrew Fitzsimons	157½	479 94	P. J. Caldwell	276	868 62
J. F. Behler	286½	905 41	F. Miller	267½	843 01
Augustus Jacobs	283½	901 04	R. A. Connell	278½	840 78
J. M. Knott	278	907 58	John E. Bailey	258½	805 23
James Martin	78	228 80	Wm. B. Burger	279½	884 01
Varden Bishop	269	847 58	F. Cunningham	242½	757 52
J. H. C. Hollins	237	749 22	G. H. Maurer	208½	639 58
John W. Meyer	219	691 32	A. J. Magurk	132½	392 20
Wm. V. Bain	250	806 92	D. P. Steele	2	5 33
J. L. D. Lawrence	259½	826 94	T. J. Allcott	152	450 10
Albert Burdette	27	80 07	G. H. Bodensick	63	218 97
Thos. F. Stewart	254½	807 69	Thos. S. Baylie	204½	635 41
James W. White	299	1,056 49	W. D. Hotchkiss	295	952 97
James Neil	106½	316 04	C. H. Meushaw	187½	596 63
T. M. Triplett	157½	483 41	Henry McIntire	236½	733 27
G. W. A. Everett	54	160 50	E. Eldredge	295	950 66
Edward Town	74½	236 87	C. L. Owens	275½	867 59
C. T. Elwood	242½	784 58	J. R. Harmer	275½	899 25
John Espey	283½	915 58	J. A. Landvoigt	258	813 81
F. S. Metcalf	281½	895 26	William Hayes	298	940 52
C. Walton	269	877 68	G. Rosewag	199½	630 50
J. L. Ratcliff	282½	906 72	W. W. Blennerhassett	55½	164 18
James Stewart	293	947 19	T. B. Penicks	229½	719 29
D. W. Landvoight	292	941 62	Wm. Howlett	298½	921 02
J. W. Pyemont	275½	891 47	F. Siebert	227½	727 83
R. P. Pascoe	272	879 87	D. A. McElhone	80½	243 76
John J. Byrnes	286	908 06	J. H. Dubant	68½	220 80
J. T. Blakeney	214½	668 62	J. J. Ingraham	213½	673 85
W. B. R. Williss	298	940 52	Edwin Ridgway	178	559 48
J. E. Bullock	136½	403 83	Wilson Clarkson	63½	190 01
Richard Roberts	193½	607 00	G. W. Fisher	219	691 91
C. L. Dowden	207	638 23	Henry Wiese	176½	569 52
William Scott	297½	938 03	Jas. P. McKean	185½	603 06
Dennis Toomey	276½	876 23	J. W. Mattingly	169½	557 00
R. B. Harford	222½	688 77	J. W. Beall	123½	420 41
R. W. Conner	127½	376 82	James St. Clair	84½	294 10
Geo. D. Burch	249	789 53	H. D. Jennings	112	385 08
Wm. H. Moran	281½	890 15	J. W. Dunkerley	95½	329 76
Thos. O. May	231½	741 35	R. H. Marcellus	98	335 84
Wm. McDonald	252	798 40	A. G. Hullett	89½	306 35
F. C. Philpitt	235½	737 29	Edwin Walmsley	51½	177 06
Wm. H. Peters, jr	267	848 03	John W. White	45	154 62
G. W. Clarke	184½	567 67	George Krug	51½	177 06
Andrew Tafe	183	569 30	N. J. Barth	21½	73 99
Wm. H. Taylor	181	559 19	E. H. Treler	25	85 62
John A. Perkins	239½	759 21	J. W. Hoover	288	448 32
C. E. Walker	241	766 44	Jas. H. Bush	303	470 50
J. H. McCormick	256½	799 81	Thomas Kelly	244	250 41
H. S. Linker	104	31 50	Timothy Fealy	313	330 65

Persons employed in the public printing, &c.—Continued.

Names.	Time employed.	Am't received.	Names.	Time employed.	Am't received.
<i>Piece-work.—Continued.</i>			<i>Piece-work.—Continued.</i>		
Henrietta Lee.....		\$221 46	Annie T. Askew.....		\$214 30
Josephine Kennelly.....		350 10	Fannie Farrar.....		80 82
Lizzie S. Seeders.....		339 71	Callie Kennedy.....		148 08
Kate Ayton.....		279 16	Maria Hayes.....		252 44
Cinderella Constable.....		276 18	Mary Keating.....		68 52
Susan Lemmon.....		302 18	Mary Wallace.....		9 00
Josephine Geir.....		401 76	Mary M. Reilly.....		18 65
Frances Straub.....		387 93	Ann E. Wimpsett.....		41 69
Mary Rogers.....		289 99	Ada Biddleman.....		14 96
Sarah C. Kennedy.....		59 10	S. Adams.....		20 00
Elizabeth King.....		449 85	S. B. Busch.....		20 00
Dora Dice.....		393 02	E. Heffell.....		20 00
Mary J. Grant.....		88 93	C. Maus.....		20 00
Emily R. Leach.....		207 83	E. McCarthy.....		20 00
Ella S. Ayton.....		233 44	M. Maxwell.....		20 00
Frances M. Reed.....		337 79	L. Piggott.....		20 00
Alice V. Reed.....		214 65	K. Shortell.....		20 00
Margaret Shields.....		236 48	C. Ward.....		20 00
Blanche Williss.....		216 42	T. Keefe.....		16 50

EXPENDITURES OF THE CONTINGENT FUND OF THE POST
OFFICE DEPARTMENT.

LETTER

FROM

THE POSTMASTER GENERAL,

TRANSMITTING

*Statement of the expenditures of the contingent fund of the Post Office
Department for the year ending June 30, 1864.*

JANUARY 18, 1865.—Laid on the table and ordered to be printed.

POST OFFICE DEPARTMENT,

January 18, 1865.

SIR: Agreeably to the requirements of the twentieth section of the act of Congress approved August 26, 1842, I have the honor to transmit herewith a detailed statement of the expenditures of the contingent fund of the Post Office Department for the fiscal year ending June 30, 1864.

Very respectfully, your obedient servant,

W. DENNISON,

Postmaster General.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

CONTINGENT EXPENSES OF

Statement of all payments from the contingent fund of the Post Office Department during the fiscal year ending June 30, 1864.

To whom paid.	For what object.	Amount.	Total.
<i>Blank books, printing, binding, and stationery.</i>			
Blanchard & Mohun	142 reams letter, note, and cap paper.....	\$462 50	
	3 gold pens, \$10 50; 1 bottle blue ink, 63 cents.....	11 13	
	26 gross steel pens, \$163 50; 1 office bell, \$6.....	169 50	
	14 dozen penholders, \$3 50; 1 pen-rack, 38 cents.....	3 88	
	22 dozen lead pencils, \$13 20; 10 alphabets, \$4 38.....	17 58	
	15 copying books, \$66 50; 63 blank books, \$53 75.....	120 25	
	2 dozen bottles mucilage, \$6; 1 peck sand, 10 cents.....	6 10	
	10 dozen bottles red ink, \$21 60; 3 dozen erasers, \$3.....	24 60	
	2 dozen packs cards, \$6; 40 pounds gum-arabic, \$40.....	46 00	
	4 dozen red and blue pencils, \$12; 11 pound wax, 58 cents.....	12 58	
	5 boxes eyelets, \$2 50; 1 eyelet machine, \$3 50.....	6 00	
	1 pound wafers, 10 cents; 12 dozen elastic bands, \$3.....	3 10	
	4 dozen paper folders, \$4; 31 inkstands, \$16.....	20 00	
	3 memorandum books, \$1 50; 4 file books, \$7.....	8 50	
	13 pairs shears, \$1 08; 6 pairs scissors, 50 cents.....	1 58	
	128,500 envelopes of various sizes.....	722 50	
	3 pounds India-rubber, \$1 50; 24 dozen red tape, \$1 20.....	2 70	
	36 pounds hemp twine, \$7 20; 8 reams blotting paper, \$5.....	12 20	
	8 bottles French copying ink, \$4; 1 dozen rulers, \$1.....	5 00	
	11 pound sponge, \$3; 12 sponge cups and sponge, \$4 50.....	7 50	
	16 reams wrapping paper, \$16; 22 balls cotton twine, \$19 30.....	35 30	
	94 dozen bottles ink, \$37 20.....	37 20	
Hudson Taylor	1 copy of Colton's Atlas, \$16; 2 index books, \$1 75.....	17 75	\$1,735 70
	5th and 6th volumes Rebellion Record, at \$5 50.....	11 00	
	Engraving plate and printing 5 packs official cards for Postmaster General.....	5 50	
	1 copy Worcester's 4to Dictionary.....	10 80	
	3 lead pencils, 30 cents; Supplement to Brightley's Digest, \$3 50.....	3 80	
	Printing 2 packs cards for Postmaster General, (official).....	1 50	
	5 copies City Directory, \$10; 1 Congressional Directory, 75 cts.....	10 75	
Anthony Best	2 reams paper, \$12 50; printing 39 reams paper, \$57 75.....	70 25	
	Printing 64,675 envelopes.....	65 50	
	Printing and ruling 2 reams paper, at \$4 50.....	9 00	
	Making 1,175 extra long envelopes.....	22 00	
H. Polkinhorn	Printing indorsements on abstracts of expenditures.....		166 75
Hooper, Lewis & Co.	1 ream letter paper, \$4 50; 1 ream note paper, \$3.....		5 00
A. Morton	12 gross steel pens and holders.....		7 50
M. Jacobs	4 gross pens.....		29 50
Philp & Solomons	1 map of Idaho, \$1 50; Six Months in Idaho, 50 cents.....	2 00	5 00
	3 copies Congressional Directory, \$2 25; 100 quills, \$1.....	3 25	
	36 pounds and 2 balls twine, \$18 60; 1 pound wax, 75 cents.....	19 35	
	3 rulers, 50 cents; 3 pounds wafers, \$3; 13 pairs shears, \$13.....	16 50	
	1 pair scissors, 25 cents; 25 steel erasers, \$5 21.....	5 46	
	Ivory folder, 21 cts.; 2 pieces sponge, 15 cts.; 2 office bells, \$10.....	10 36	
	4 index books, \$4; 18 dozen red tape, \$3 60.....	7 60	
	124 dozen penholders, \$2 08; 4 gold pens, \$7.....	9 08	
	61,150 envelopes of various sizes.....	363 70	
	6 record books, indexed through, \$30; 1 bottle red ink, 10 cts.....	30 10	
	6 copying books, \$20; 28 inkstands, \$13 05.....	33 05	
	17 paper weights, \$7 25; 14 dozen penknives, \$215.....	222 25	
	744 reams letter, cap, and note paper.....	217 62	
	2 dozen red and blue pencils.....	2 00	
	15 dozen lead pencils, \$7 80; 2 dozen taste, \$1.....	8 80	
	14 reams envelope, wrapping, and blotting paper.....	64 00	
	India-rubber, 10 cents; 544 gross steel pens, \$35 75.....	35 85	
	64 dozen quarts black ink, \$15 60.....	15 60	
	4 quires tracing paper, \$17; 4 dozen blank books, \$2.....	19 00	
	2 dozen memorandum books, \$15; 21 pounds gum, \$5 25.....	20 25	
	6 dozen bottles red ink, \$7 20; 4 dozen carmine, \$12.....	19 20	
	8 cakes paint of various colors.....	12 50	
	12 bottles mucilage, \$6.....	6 00	
			1,143 52
			3,153 27
<i>Newspapers, periodicals, maps, &c.</i>			
John H. Schultz	1 year's subscription to American Railroad Journal, from July 4, 1863, to July 4, 1864.....	5 00	
	1 pocket edition Railroad Map.....	1 00	
			6 00

Statement of all payments from the contingent fund, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
Frank Taylor	Maps, \$60 25; 1 Royal Calendar, \$2 75	\$63 00	
	British Almanac and Companion for 1864	2 40	
			\$65 40
Joseph Clarke	1 map of Utah		15 00
H. de Mareil	2 copies of Le Messenger for one year, from August 31, 1863, to August 31, 1864		20 00
G. A. Aschbach	1 map of Lehigh county, Pennsylvania		4 00
W. H. & O. H. Morrison	3 copies of Brightly's Supplements		10 50
Joseph Shillington	6 copies Railroad Guide, from November 1, 1862, to May 31, 1863	10 50	
	10 copies Railroad Guide, from June 1 to December 31, 1863	17 50	
			28 00
J. Disturnell	6 United States Registers for 1864	4 50	
	1 map United States	11 00	
	1 United States township map	8 00	
	2 maps United States, pocket form	2 00	
			25 50
C. Bohn	4 dozen Congressional Directory		12 00
Gules & Seaton	1 year's subscription for 3 copies National Intelligencer		30 00
N. Boyd	6 copies City Directory for 1864		12 00
George Little	2 maps of Minnesota		5 25
G. W. Fraunces	1 map United States and fitting it up	11 37	
	Backing, joining, and binding 9 maps	25 74	
			37 11
Proprietors National Re- publican	Subscription for 3 copies 2 years		21 00
I. F. Dodge	1 map of New Hampshire		1 50
J. W. Wilkon	2 copies Johnson's large Atlas		32 00
J. H. Colton	Map of Pacific States, in sheets		10 00
G. W. Colton	13 maps of New England, Middle States, &c.		20 33
Dobbin & Fulton	500 copies Baltimore American		15 00
W. J. Murtagh & Co	Advertising "overland California route," 20 squares, weekly for 12 weeks		108 00
R. P. Smith	Map of New Jersey, on rollers, \$6; same in sheets, \$5	11 00	
	Freights on same, 50 cents; map of Illinois, \$9	9 50	
	120 county maps, at \$4 50 each	540 00	
			560 50
			1,039 09
<i>Fuel, lights, &c.</i>			
Washington Gas Light Company	450,200 feet of gas consumed from June 1, 1863, to June 1, 1864, 4 street lamps included		1,322 57
B. F. Wilson	82 barrels charcoal		30 75
Franklin Wilson	41 barrels charcoal		14 00
W. H. Frear	38 4-5 cords seasoned oak wood delivered, sawed, and piled away in cellar, at \$7 75 per cord	300 70	
	406 11-28 tons coal	3,576 26	
			3,876 96
Samuel Harding	44 barrels charcoal		15 40
William Rouzer	173 1/2 cords oak wood delivered, sawed, and piled in cellar, at \$8		1,385 00
Edw. Stabler, jr., & Co.	90 tons Baltimore Company's coal		703 12
Isaac Walsley	Freight on the above from Baltimore		113 18
H. P. Carter	Wharfing, weighing, and delivering the same		56 59
J. Vilmeyer	12 tons red ash coal delivered		143 00
George Bogus	12 13-14 tons red ash coal delivered		155 14
Andrew Keith	65 barrels charcoal		19 50
O. W. Palmer	6 cords pine wood		48 00
Arthur Stabler	1 1/2 cord pine wood		10 00
			7,893 21
<i>Engineer and laborers.</i>			
Augustus Jordan	Engineer of steam engine		1,182 00
O. R. Whiting	Laborer		609 59
J. T. Johnson	do		150 00
S. Franklin	do		609 59
H. Ould	do		609 59
N. Hall	do		609 59
R. W. Clarke	do		494 50
W. H. Frazier	do		164 67
S. H. Taylor	do		609 59
G. W. Ward	do		609 59
C. Ourand	do		609 59
W. N. Jenks	do		50 54
J. Leuch	do		609 59
J. F. Harper	do		609 59

Statement of all payments from the contingent fund, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
W. Queen	Laborer		\$609 59
T. Martin	do		609 59
A. Moore	do		609 59
J. D. Forney	do		351 10
W. A. Clarke	do		136 96
W. H. Marlow	do		444 92
J. O'Hagan	do		389 42
B. S. Hammack	do		251 90
Frank Thomas	do		115 09
			11,046 24
	<i>Miscellaneous.</i>		
J. W. Walling	1 Franklin stove		6 00
Independent Telegraph Company	Forwarding and receiving messages from July 1, 1863, to May 31, 1864		129 71
John Markriter	Covering 1 table with cloth	\$2 00	
	Hanging pictures, \$4 75; papering 1 room, \$23 10	27 85	35 85
Jackson Brother & Co.	8 fine salt sacks		6 00
W. S. Mitchell & Co.	18 5-24 yards enamelled cloth	22 77	
	48 3-11 green damask, \$68 44; cotton and tape, \$1 25	69 69	
	9 yards and 2 pieces window cord	1 95	
	4 gross shade cord, \$1 38; 14 yard base, \$1 41	2 79	
	615 yards white matting, made and put down	403 77	
	Repairing 4 old matting, \$1 , 2 dozen towels, \$8	9 50	
	1264 yards oil-cloth	186 87	
	26 yards 3-ply carpet made and put down	49 25	
	6 yards brown cotton, \$3; 36 yards gimp, \$3 60	6 60	
	342 5-6 yards Brussels carpet, including the making and putting down	840 14	1,593 33
John W. Fitzhugh	Covering 1 table with cloth	6 75	
	Repairing step-ladder	50	7 25
G. E. Kennedy	144 pounds soap		22 62
Thomas McGuire	Horse-shoeing		8 44
Adams Express Comp'y	Freight		5 63
Carter Mathews	Putting away coal		1 50
W. Eichler	1 eight-day clock		12 00
G. W. Garner	Hemming and putting loops on 24 towels	1 92	
	Freight, 75 cents; shaking carpets, \$11	11 75	13 67
H. Lloyd	Watering streets from May 1 to September 8		50 00
Steever & Donohue	Gas-fitting and plumbing		40 15
Sarah Wells	Repairing 13 chairs		17 75
William Nalley	Backing 5 large maps and mounting 3	10 25	
	16 pamphlet boxes	18 50	28 75
Thomas Avery	Whitening the walls of 2 rooms		8 00
William Poulton	Repairing 4 buckets		1 15
J. Van Buskirk	1 French clock for Postmaster General's room		25 00
Isaac Clarke	Carting carpets and matting, and assisting in shaking them		20 00
Henry Hurbert	Assisting in shaking 50 carpets and a lot of passage matting		8 00
H. W. Hinkle	Carpenters' and joiners' work		609 35
John Walsh	Day watchman from October 1, 1863, to June 30, 1864		266 25
D. W. Gardner	Shoeing horse		3 75
W. B. Moses	1 small table, \$2 50; 1 revolving chair, \$7 50		10 00
J. C. Harkness	Repairing front door Post Office building		9 50
E. Hall	100 pounds brown soap		8 50
J. P. Bartholow	1 scoop-shovel, \$1 50; 12 empty sacks, \$9		10 50
Boteler & Willson	1 small table, \$3; 1 hair-cloth lounge, \$25		28 00
John McDermott & Bro.	Repairing carriages and harness		173 54
B. Westermann & Co.	Duty and freight on charts from Europe	5 80	
	Maps	6 53	12 33
John B. Ward	Lumber and hauling		148 00
M. G. Emery	Laying 93-4 North river flagging, including all the material		348 21
W. Tunion	Carting 48 carpets and assisting in shaking them		19 00
C. S. Whittlesey	2 gallons kerosene, \$1 50; 4 lamp wicks, 8 cents	1 58	
	3 bottles sweet oil, \$1 76; 2 chamois skins, \$1 40	3 16	
	2 balls cotton, 50 cents; 1 lamp and 2 shades, \$2 40	2 90	
	4 pound litharge, 8 cents; 14 gallon turpentine, \$6	6 08	
	1 bottle turpentine, 85 cents; 29 lights glass, \$3 97	4 82	
	8 pounds putty, 52 cents; 3 pounds sponge, \$6 85	7 37	
	4 gallon varnish, \$3 25; 1 pound lamp wick, \$1 75	5 00	
	4 brushes, \$3 50; 10 sheets fly paper, 60 cents	4 10	
	2 kegs lead, \$3 70; 12 brooms, \$3 38	7 08	
	2 gallons boiled oil, \$3 20; miscellaneous, \$57 94	61 14	103 23

Statement of all payments from the contingent fund, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
G. M. Wight	1 chair cushion, \$3; 4 stools, \$8	\$11 00	\$374 50
	18 tables of various sizes and qualities	237 00	
	2 lounges for ladies' rooms, \$56; 5 oak chairs, \$22 50	78 50	
	4 revolving arm chairs	30 50	
	Repairing office furniture	17 50	
Green & Williams	6 waste-paper baskets, \$6; 1 dozen tumblers, \$2	8 00	33 75
	2 bunk mattresses, 1 pair blankets, and 1 hair pillow, for engine-room, \$15 50; 1 lounge, \$8; 1 table, \$2 25	25 75	
Jas. S. Topham & Co.	1 rubber horse cover, \$6; 1 whip, \$2 25	8 25	51 85
	1 collar, \$3 50; 1 fly net, \$3 50	7 00	
	1 bit and curb, \$3 50; 1 superior horse cover, \$22	25 50	
	Repairing harness	11 10	
J. W. Thompson & Co.	2 plain pillar lights, \$9; 1 pound candles, 38 cents	9 38	219 05
	6 pound nails, 42 cents; 1 box tin, \$18 50	18 92	
	2 pounds block tin, \$1 10; 1 barrel charcoal, 60 cents	1 70	
	Plumbers' and laborers' work upon the roof of Post Office building, including the material for repairs	189 05	
Jas. N. Miller	Painting 5 rooms and privy, including material	175 00	262 25
	Painting 13 signs, \$15; painting 45 numbers, \$11 25	26 25	
	Painting 3 cases and 1 map stand	40 00	
	Painting and lettering 7 signs	21 00	
Edward Ambush	Whitewashing		28 50
Salamanca Grate Bar Company.	2,336 pounds grate bars for steam engine, delivered at the department		93 44
Stephen Casey	Removing ashes and dirt from the cellar of Post Office building at various times during the year	227 37	
	1 barrel of lime	1 75	229 12
Webb & Beveridge	5 1-6 dozen tumblers, \$8 35; 5 pitchers, \$5 15	12 50	
	14 sponge holders, \$2; 3 soap dishes, 25 cents	9 25	25 15
	1 Britannia ice pitcher, \$6 50; 1 plate, 15 cents	6 65	
	1 bucket, \$1 75; 2 spittoons, \$1	2 75	
Martha Collier	Washing 265 dozen towels, at 50 cents per dozen		132 50
J. Wagner	Repairing locks and keys, \$6 25; 1 bell, \$1		7 25
Keleher & Pywell	Livery of horse from January 1 to December 31, 1863		288 00
H. A. Hall	276 feet 3-ply hose	168 30	
	6 feet tubing	2 40	170 70
John Gordon	Washing 232 dozen towels, at 50 cents per dozen	116 00	
	Stamping and trimming 16,000 envelopes	24 00	141 00
	Stamping 1,000 envelopes	1 00	
G. H. Turton	Cutting doorway through brick wall	5 00	579 87
	Building brick wall and supplying materials	30 00	
	Repairing 42 fireplaces and supplying the necessary materials, including new grates	236 50	
	1,000 fire-brick, for furnaces of engine-room	63 00	
	Fire-clay and other material for same	16 00	
	Bricklayers' and laborers' time in repairing furnaces in engine-room	90 87	
	Laying brick gutter round the court of the Post Office building, including the materials	146 50	
L. J. Middleton & Co.	Ice furnished from January 1 to December 31, 1863		279 50
W. S. King	50 copies Congressional Directory		25 00
R. J. Ryan	2 salt sacks		1 00
Isaac Denny	Sawing wood		24 97
E. Wheeler	Miscellaneous hardware	75 96	
	30 gallons pure sperm oil, for engine	75 00	184 71
	12 yards enamelled cloth	13 50	
	1 dozen brooms, \$3 50; 6 dozen rubber grummetts, \$4 50	8 00	
	244 feet leather belting	12 25	
Henry Cassidy	Putting the Post Office yard in order, including the furnishing and setting out of the shrubbery		50 00
American Telegraph Co.	Receiving and forwarding messages from June 1, 1863, to May 31, 1864		924 56
William Noell	Repairing 4 window blinds		14 00
E. Z. Steever	Gas-fitting and plumbing, including the necessary materials	128 33	391 92
	Repairing large copper tank	9 00	
	Repairing copper roof	232 09	
	3 extra-heavy double swing brackets	10 50	
	Taking up and resetting two lamp posts	12 00	

Statement of all payments from the contingent fund, &c.—Continued.

To whom paid.	For what object.	Amount.	Total.
A. Hall.....	Making 12 iron quadrants and fixtures.....		\$21 00
W. M. Ellis & Bro.....	1,600 pounds casting for engine-room.....	\$64 35	
	Less credit for old iron.....	7 00	
			57 35
M. A. Arthur.....	7 keys.....		2 53
W. McLean.....	1,062 feet cherry boards.....	53 10	
	Planing and hauling same.....	8 74	
			61 84
W. L. Wall & Co.....	1 revolving chair.....		8 50
E. H. & H. J. Gregory.....	20 feet spouting, \$3; 77 pounds stove-pipe, \$13 45.....	16 43	
	1 register and fitting it in place.....	6 50	
	Miscellaneous repairs.....	12 75	
			35 70
C. Wensel.....	Repairing 2 ice pitehers.....		75
Barnes & Mitchell.....	24 dozen towels, tape, and cotton.....		9 25
People's Telegraph Line.....	Messages.....		1 55
Charles Hensel.....	Repairing 1 ice piteher.....		2 25
E. Wheeler & Son.....	1 large wheel-barrow, \$8; 1 oil-stone, \$1 25.....	9 25	
	4 door springs, \$3; 1 pair shears, \$1 50.....	4 50	
	2 steel scoop shovels.....	3 50	
	Hat and coat hooks, hinges, bolts, nails, tacks, locks, keys, screws, and other miscellaneous hardware.....	45 81	
			63 06
C. W. Boteler & Son.....	1 water cooler, \$11; 1 Britannia cup, 75.....		11 75
Edw. Lycett.....	Backing, binding, and fixing leather tags to 32 maps.....	20 00	
	Mounting, binding, and fixing leather tags to 9 sheets of maps.....	11 25	
			31 25
M. Taylor & Co.....	72 yards of towelling, including making up.....		28 44
Bentley & Newton.....	15 ounces sponge.....	2 80	
	1 box soap.....	1 50	
			3 70
Essee Fuller.....	Shoeing horse.....		6 89
Charles Stott.....	9 ounces sponge, \$4 50; 34 pounds camphor, \$7 87.....		19 37
H. R. Worthington.....	2 dozen gum valves for steam engine.....		7 20
Cornwall & Maddox.....	Repairing 3 large wheel-barrow.....		19 50
H. W. Hamilton.....	63 feet 5 inches crown moulding.....		3 15
W. Orkstadt.....	2 gum pads.....		1 25
E. S. Torrey.....	1,064 feet mouldings and cartage.....		19 43
John Ogden.....	1 water-cooler, \$7 50; 19 brushes and brooms, \$18 45.....	25 95	
	6 chamois skins, \$3 85; bundle cotton, 40 cents.....	4 25	
	12 baskets, \$20 80; 7 feather dusters, \$10 90.....	31 70	
	1 corkscrew, 25 cents; 1 pair andirons, \$2 25.....	2 50	
	1 fender, \$6 50; picture nails, 12 cents; floor mop, 50 cents.....	7 12	
	1 mirror, \$3 50; 3 soap dishes, 45 cents; 1 comb, 85 cents.....	4 80	
	1 hair brush, \$1 25; 4 nail brushes, \$1 80.....	3 05	
	6 buckets, \$5 40; 2 gross matches, \$4; shovel and tongs, \$3.....	12 40	
			91 77
John Peabody.....	Fitting keys and repairing locks.....		2 80
Commission Internal Revenue.....	Tax withheld on certain salaries.....		27 70
			8,907 63

RECAPITULATION.

Blank books, printing, binding, and stationery.....	\$3,153 27
Newspapers, periodicals, maps, &c.....	1,039 09
Fuel and lights.....	7,893 21
Engineer and laborers.....	11,046 24
Miscellaneous.....	8,907 63
Total.....	32,039 44

CANCELLING AND MARKING STAMP.

LETTER

FROM

THE POSTMASTER GENERAL,

ON THE

Subject of a patent cancelling and marking stamp used by the department.

JANUARY 20, 1865.—Referred to the Committee on the Post Office and Post Roads and ordered to be printed.

POST OFFICE DEPARTMENT,
Washington, January 19, 1865.

SIR: I have the honor to transmit herewith the application of Messrs. Shavor and Corse, assignees of letters patent granted to Marcus P. Norton, for a combined post marking and cancelling stamp, now in use by this department, asking to be compensated for this invention upon assigning said letters patent to the United States government.

Without expressing any opinion as to the merits of the application, I very cheerfully submit the papers to the consideration of Congress.

I am, very respectfully, your obedient servant,

W. DENNISON,
Postmaster General.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

Letter from Shavor and Corse to the Postmaster General.

WASHINGTON, December 9, 1864.

SIR: The records of the Post Office Department, as well as of the Patent Office, will show that Marcus P. Norton, esq., of Troy, N. Y., has for several years been devoting his attention to the invention and perfecting of a combined post marking and cancelling stamp; and this stamp, upon which letters patent have been granted, is now in extensive use by the Post Office Department. Much time and money have been expended in bringing this stamp to its present perfection, and at the last session of Congress the matter of compensation for its use by the government came before the Post Office Committee of the House of Representatives, where it was attentively considered, and would no doubt have received favorable action but for the fact that another party set up a claim to the

invention. The committee very properly decided that the question as to the validity of this claim was one for the courts and not for them to determine. This question has been fairly tried before the United States circuit court of the northern district of New York, and decided in favor of the undersigned, Jacob Shavor and Albert C. Corse, who, as assignees and present owners of this patent, were plaintiffs in this action. (See printed copy of proceedings, judgment, &c., herewith.)

We now have the honor to present this subject for your examination, and to ask from you a recommendation to Congress for suitable remuneration upon the condition of our assigning all right and title to the invention to the United States. We shall lay before Congress full statements and testimony as to the usefulness and value of this invention, from which the Post Office Committee will be able to determine what compensation ought to be awarded us, and will report accordingly.

It is, perhaps, unnecessary to enumerate in this communication the benefits accruing to the government from this invention, but a few of them may be given as follows:

1. By its use from one-third to one-half of the clerk-hire and labor in the post marking of letters, and for the cancellation of postage stamps thereon, is saved.
2. The post-mark is more intelligible by the use of this invention than by the old plan of cancelling by the rating stamp.
3. The postage stamp is more perfectly and permanently cancelled, thereby preventing frauds from the cleaning and reissue of the stamps.
4. When this improvement is used the post-mark must always be upon the envelope, and of course always preserved.
5. All letters post-marked with it will of necessity have their postage stamps cancelled, which was not the case by the old plan.
6. In transmitting these stamps to the several post offices for use, there is a saving in transportation of nearly one-half, both as regards bulk and weight.
7. This device, ready for use, costs less than the two devices formerly used for the same purpose.
8. The post-mark being always upon the envelope in a plain and intelligible manner, is a matter of great convenience to merchants, bankers, and other business men.
9. It will be more durable than the old stamp from its not receiving undue wear upon the postage stamp.
10. By its use the letters have to be manipulated but once, whereas by the old plan of two instruments, they require to be handled twice.
11. Finally, it greatly favors despatch in the preparation of the mails to be sent off; and the fact that in many, if not all, of the larger, and not a few of the smaller offices, this stamp is now used and regarded as indispensably necessary, shows the great value and importance attached to this invention as an effectual labor-saving instrument.

For your convenience, and as a further basis for your action, we present herewith copies of letters, the records or originals of which are in the Post Office Department; also, copy of a certificate from the postmaster, chief clerk and other clerks of the Washington city post office. We likewise beg leave to hand you, herewith, copy of proposed assignment of patent to the Post Office Department.

Very respectfully, your obedient servants,

JACOB SHAVOR.
ALBERT C. CORSE,
By HORATIO KING.

Hon. WILLIAM DENNISON,
Postmaster General.

Copy of proffered assignment to the Post Office Department of improved post-marking and postage-cancelling stamp.

Whereas letters patent of the United States of America were duly granted and delivered to Marcus P. Norton, of the city of Troy, county of Rensselaer and State of New York, for and upon improvements in "post office post-marking and postage-cancelling stamp," bearing date on the 14th day of April, A. D. 1863, which said letters patent were duly sold, assigned, and transferred to Jacob Shavor and Albert C. Corse, each of the said city, county, and State, which said deed of assignment bears date the 20th day of April, A. D., 1863, and which was duly recorded in the United States Patent Office on the 8th day of March, A. D. 1864, in Liber C 7, p. 458 of transfers of patents:

And whereas the said Jacob Shavor and Albert C. Corse duly surrendered for reissue the aforesaid letters patent, and upon their application, duly made to the honorable Commissioner of Patents, new letters patent were duly granted and delivered to them, the said Shavor & Corse, as by law provided, which said reissued patent was upon a corrected and amended specification in due form of law:

And whereas, at a regular term of the United States circuit court for the northern district of New York, held at the city hall in the city of Albany, in said district, on Tuesday, the 11th day of October, A. D. 1864, by the honorable Samuel Nelson, justice, and the honorable Nathan K. Hall, judge, it was determined, adjudged, and decreed by said court, upon the verdict duly rendered in court by a jury duly impanelled in the suit of the said Jacob Shavor and Albert C. Corse *vs.* Edmund Hoole, that the said Marcus P. Norton was the original and first inventor of the improvements specified, set forth, and claimed in and by the reissue of the aforesaid patent; that the same was valuable and of great utility; that the post office stamps now and heretofore furnished by Fairbanks & Co., under contract with said Hoole, and by them delivered to the Post Office Department at Washington, D. C., were and are an infringement of and upon the aforesaid letters patent; that the said Jacob Shavor and Albert C. Corse are the rightful and legal owners of the said letters patent, and of the invention and improvements therein and thereby secured, and judgment was thereupon entered in favor of the said Shavor & Corse upon each and every matter of fact set forth and declared in their narr. or complaint in the aforesaid suit at law:

And whereas the United States of America are desirous of obtaining the exclusive right and interest in, and control of, the aforesaid letters patent and the invention and improvements therein mentioned and thereby secured for the Post Office Department to contract for the manufacture of the said "post-marking and postage-cancelling stamp," and for the use of the same in the different post offices throughout this country:

Now, therefore, for and in consideration of the sum of one dollar, the receipt whereof is hereby acknowledged, and in further consideration that the Congress of the said United States shall, at the next session of the said Congress, make a fair, just, and equitable appropriation, by bill or otherwise, of money, or in the bonds of the said United States, in full payment of and for the said letters patent, invention and improvements; this deed of assignment witnesseth, that for and by reason of the aforesaid consideration, we have sold, assigned, and transferred, and do hereby sell, assign, and transfer unto the said United States of America and the government thereof, all the right, title, and interest which we have in the said invention and improvements as secured to us by said deed of assignment from the said Marcus P. Norton, and by the reissue of the said letters patent as aforesaid, or as may hereafter be secured by reissue of the same or otherwise; the same to be held, owned, and enjoyed by the said United States and by the government thereof for their own use, benefit, and behoof, to the full end of the term of seventeen years, for which the same were and are

granted, as by reference to said letters patent will fully appear, as freely, fully, and entirely as the same would have been held and enjoyed by us or by our legal representatives had this sale, assignment, and transfer not been made.

In testimony whereof, we have, on this 27th day of October, A. D. 1864, at the said city of Troy, New York, hereunto set our hands and affixed our seals.

Signed and sealed in presence of—

CITY OF TROY,

County of Rensselaer and State of New York, ss:

On the — day of October, A. D. 1864, before me personally came Jacob Shavor and Albert C. Corse, to me each personally known to be the persons described in and who executed the foregoing instrument of writing, and each for himself acknowledged to me that they had executed the same as their act and deed, for the uses and purposes therein mentioned.

U. S. Commissioner, Northern District of New York, Troy, N. Y.

POST OFFICE DEPARTMENT,

Appointment Office, Washington, August 10, 1860.

SIR: I have to acknowledge the receipt of your letter of the 8th instant, in relation to cancelling stamps. The arrangement is an excellent one, and will save much labor in making up the mails, but I fear the attachment you have affixed to your marking stamps has not only been thought of before, but has actually been patented; if so, it may at some future time subject your office to a heavy charge to the patentee for its use, or perhaps to a lawsuit. The Postmaster General therefore desires that you will give the subject such timely attention as will be calculated to avoid such consequences.

He also desires me to call your attention to the imperfect impressions made by the marking stamps in your office, and to ask if a remedy cannot be found for the defect. Complaints are received at the department almost daily, from all parts of the Union, on this subject, and the Postmaster General would be much gratified if some plan could be devised to make them less frequent.

I am, respectfully, your obedient servant,

ST. JOHN B. L. SKINNER,
Acting First Assistant P. M. General.

Hon. JOHN A. DIX, *Postmaster, New York, N. Y.*

POST OFFICE DEPARTMENT, *September 30, 1864.*

The foregoing is a true copy of a letter on record in this department. In testimony whereof, I have hereunto set my hand and caused the seal of the [L. S.] General Post Office to be affixed, at the Post Office Department, in the city of Washington, this 30th day of September, A. D. 1864.

ALEXANDER W. RANDALL,
Acting Postmaster General.

POST OFFICE, *New York, January 3, 1863.*

SIR: Some time since you requested that I should test the utility of Norton's double post-marking and cancelling stamping-iron, and report my opinion thereon. It was in use in this office when I first entered upon my duties. Since then the cancelling part has been changed in various forms. We have tried the cutter thoroughly. This is the most complete method of cancellation, but it is liable, even if used with the greatest care, to injure the contents of the envelope,

especially if the enclosures are cards, photographs, and the like. We have also used cork, by inserting it in the cylinder of the canceller. This has proved successful, and our cancellation is now performed in this way. I am confident no office in the country performs cancellation more thoroughly. The design of Mr. Norton's is indispensable to us. Indeed, unless I should nearly double the stamping force, we could not dispense with its use. I am satisfied the interest of the department would be subserved by securing its general use. We are now testing a stamp and canceller on Norton's plan, made of boxwood. It promises well, and can be made at a very trifling expense. I am fearful, however, its liability to yield to the wear to which it will be subject may prevent its general adoption. Time will determine this.

Very respectfully, your obedient servant,

ABRAM WAKEMAN, P. M.,
Per Secretary.

A. N. ZEVELY, Esq.,
Third Assistant P. M. General, Washington, D. C.

I certify that the within is a true copy of the original now on file in this department. In testimony whereof, I have hereunto set my hand, and [L. s.] caused the seal of the Post Office Department to be affixed, at Washington city, this 27th day of September, A. D. 1864.

ALEXANDER W. RANDALL,
Acting Postmaster General.

POST OFFICE, New York, August 8, 1860.

SIR: The order of the Postmaster General of the 23d ultimo, prohibiting the cancelling of postage stamps by the dotting or post-marking stamps, and requiring the work to be done by a separate instrument, could not be executed in this office without an increase of our clerical force. We were compelled, a few days ago, to keep back a mail nearly half an hour in order that the postage stamps on the letters to be transmitted by it might be properly cancelled.

When the letters amount to tens of thousands, the duplication of the work of cancelling and post-marking is a very serious matter. On Monday our carriers and messengers brought to this office 11,985 letters for the mails. In this extremity, and with an extreme reluctance to augment the clerical force of the office for the purpose of doing the work, I have hit upon an expedient which answers the purpose perfectly. It occurred to me that the "separate instrument" required by the department might be attached to the post-marking stamp, and I sent for the stamp-maker and gave him my idea, which he has carried out very well. The cancelling stamp is soldered on to the other, so that one handle answers for both, and the double operation is performed with one blow. There is, therefore, no increase of work.

I send you a specimen of the work on the enclosed envelope.

Respectfully yours,

JOHN A. DIX, P. M.

Hon. HORATIO KING,
First Assistant P. M. General.

I hereby certify that the within is a true copy of the original now on file in this department. In testimony whereof, I have hereunto set my hand, [L. s.] and caused the seal of the Post Office Department to be affixed, at Washington city, this 27th day of September, A. D. 1864.

ALEXANDER W. RANDALL,
Acting Postmaster General.

POST OFFICE, WASHINGTON, D. C.,

March 18, 1864.

DEAR SIR: Agreeably to your request for a certificate in regard to Norton's combined post-marking and cancelling stamp, we would state that it has been in constant use in this office for some months past, and we have no hesitation in pronouncing it a most valuable labor-saving instrument. The act of post-marking and cancelling the postage stamp is done at one stroke, quite as perfectly as when separate instruments are used for that purpose, and at a saving of at least one-third of the labor. One of our clerks, most expert in stamping, thinks it saving of very nearly one-half. To do this work in this office, it requires the labor equal to that of four clerks, twelve hours a day; and allowing a saving of only one-third, of course it enables us to get along with two clerks less, certainly, if not more, than if the same work had to be done by separate instruments.

Very respectfully,

S. J. BOWEN,

Postmaster.

L. TREE,

Assistant Postmaster.

RICHARD LAY.

WM. A. CHAUNCEY.

HON. HORATIO KING,

Washington, D. C.

Affidavit of Charles Smith.

CITY, COUNTY, AND STATE OF NEW YORK, ss :

Charles Smith, of the city of New York, county and State aforesaid, being by me duly sworn, doth depose and say: My name is Charles Smith; I reside in the said city of New York, where I was born, and have always resided; I am 51 years of age; I am now employed in the New York post office as foreman or "head stamper" of the department for stamping letters, &c., with name of post office, date, &c., and for the cancellation of the postage stamps thereon. I have been so engaged for a great many years. I have been employed in the said post office for nearly twenty years. I was foreman or "head stamper," as aforesaid, during all the time when General Dix was postmaster at said city of New York. I know Marcus P. Norton, of the city of Troy, State aforesaid, and first became acquainted with him while said Dix was such postmaster, and I think in the summer of the year 1860. I now have seven clerks under my charge in the stamping and postage-cancelling department in said post office. I use personally, and, also, under my direction, as such "head stamper," a combined device or stamp for post-marking letters, packets, &c., and for the cancellation of the postage stamps thereon, at one blow or operation of said instrument, whereby the postage stamp is permanently cancelled in ink at the same time and operation of making the name of the post office, month, day of the month, and year. This instrument or device so combined for such purpose is known as the invention and improvement of the said Marcus P. Norton, to whom letters patent of the United States were granted, April 14, 1863, and reissued under date of August 24, 1864, which said patents I have carefully read and understand. I have used in said office a post-marking stamp with a cancelling device so combined therewith for such purposes, which was made of iron or steel, and which worked well and successfully. I afterwards used for the cancellation of the postage stamps, as aforesaid, a device made of cork, which I now use in said post office, and each of which were substantially the same, and in substantially

the same combination for substantially the same use and purposes as described, specified, and set forth in the said patents granted as aforesaid. I am of the opinion, founded upon experience, that the cork device so combined is the best and most effectual for the permanent cancellation of postage stamps on letters, &c., whereby frauds are prevented in the re-use or reissue of postage stamps once used and washed or cleansed by chemical process, while at the same time the postmaster is given in an intelligible manner upon the envelope at or near one side of such postage stamps so cancelled. This device is embraced in and covered by Norton's said patent; such combined stamps are now in successful use and operation in said New York office for the purposes named and set forth in the aforesaid letters patent. This combined instrument, so used, saves great labor in the post-marking of letters, &c., and in the cancellation of the postage stamps thereon in the said New York office. It greatly economizes in the labor required in the assortment of letters. It greatly facilitates the despatch of letters for transportation in the mails from said office. It cancels in the most perfect and permanent manner the postage stamps on letters, packets, &c., and at the same time gives on the envelope an intelligible post-mark. It greatly economizes in time in the making up of the mails for transportation. It has so been in use in said post office since the year 1860, and was referred to that post office for test or trial by the Post Office Department at Washington, and was put into said office for test or trial some time before by the said Norton, which was in the year 1860.

And deponent further says that he verily believes that if the said New York post office were to return to the old system of post-marking letters and cancelling postage stamps thereon, prior to the use of the said combined stamp or device now used for the purposes aforesaid, it would require at least twice or double the number of clerks now required for that purpose in said post office by the use of the said Norton's combined instrument, as set forth in the aforesaid patents, while the post-marking would not be as intelligible, nor would the postage stamps be as perfectly or permanently cancelled. The mails in that case could not be made up with such rapidity, and consequently there would be great delays of the mails; the letters would have to be twice handled over, whereas now they are handled but once for post-marking and for the cancellation of postage stamps thereon. This combined device, therefore, actually saves one-half the labor or clerk-hire in my department aforesaid; facilitates the making up of the mails; saves labor; is of great utility or usefulness; is effectual, and economizes time in the manner aforesaid, and, in my judgment, prevents frauds by the chemical cleansing or washing of postage stamps for re-use or reissue after once used as aforesaid. I regard the said combined instrument as indispensable and absolutely necessary for the purposes hereinbefore specified, as well as set forth in the said patents, especially for the larger post offices in this country, and proportionally as useful and valuable in the smaller ones. I believe that it ought to be put into use in each and every post office in this country. I believe that the government of the United States would be largely benefited by its universal use or adoption in all of the post offices, both large and small. I found this my judgment upon my own or personal knowledge of the usefulness of the said combined instrument, and the permanent advantages to be gained thereby. I have no interest whatever in the said patents or in any appropriations which may be made by the Congress of the United States for the purchase of the said patents and invention, either directly or indirectly, and do not expect any interest in the future in any manner whatever in the same.

C. SMITH.

{ Five-cent } Subscribed and sworn to before me, this 13th day of January,
{ rev. stamp. } A. D. 1865.

THOMAS LIVEY,
Commissioner of Deeds, New York City.

STATE OF NEW YORK,

City and County of New York, ss :

I, William C. Conner, clerk of the city and county of New York, and also clerk of the supreme court for the said city and county, the same being a court of record, do hereby certify that Thomas Livey, whose name is subscribed to the certificate of the proof or acknowledgment of the annexed instrument, and thereon written, was, at the time of taking such proof or acknowledgment, a commissioner of deeds in and for the city and county of New York, dwelling in the said city, commissioned and sworn, and duly authorized to take the same. And further, that I am well acquainted with the handwriting of such commissioner, and verily believe that the signature to the said certificate of proof or acknowledgment is genuine. I further certify that said instrument is executed and acknowledged, according to the law of the State of New York.

[L. S.] In testimony whereof, I have hereunto set my hand, and affixed the seal of the said court and county, the 13th day of January, 1865.

WM. C. CONNER, *Clerk.*

Affidavit of Marcus P. Norton.

CITY OF TROY,

County of Rensselaer, State of New York, ss :

Marcus P. Norton, of the said city, county, and State, being by me duly sworn, doth depose and say: My name is Marcus P. Norton. I reside at the said city of Troy, New York, and have resided there for about nine years past. I am thirty-five years of age. I am a practicing lawyer in said city. I know Frederick G. Ransford, of said city, and have known him for about eight years. I know Peter Low, of the same place, and have known him since the year 1857. I have read the affidavit, subscribed and sworn to on the sixth day of December, A. D. 1864, by the said Frederick G. Ransford, relating to certain patents, dated respectively August 9, 1859, upon post office stamps, December 16, 1862, and April 14, 1863, reissued, bearing date August 23, 1864, upon improvements in post-marking letters, &c., and in cancelling the postage stamp thereon, as therein described and set forth, and I personally know that the matters therein stated by him are true and correct, as by him stated therein and thereby.

And deponent further says that he was in court at the city of Albany at and during the trial of the cause of Jacob Shavor and Albert C. Corse *vs.* Edmund Hoole, for an infringement of the said patent of April 14, 1863, reissued August 23, 1864, as aforesaid. I saw in court, on the first two days of the October term, at which said cause was tried by the honorable N. K. Hall and a jury: the defendant and his counsel, George Gifford, esq., of the city of New York, Frederick G. Ransford, Peter Low, and a Mr. Fletson, witnesses for and on the part of the defendant, Edmund Hoole. The said cause was regularly called by the court, and a jury duly and regularly impanelled therein, and the cause was regularly tried in open court, and a verdict returned as certified by the clerk of said court, as appears by reference to a printed pamphlet of said case.

MARCUS P. NORTON.

Subscribed and sworn to before me, this sixth day of December, A. D. 1864.

AUSTIN F. PARK,

Commissioner of Deeds, Troy, New York.

STATE OF NEW YORK,

Rensselaer County, Clerk's Office, ss :

I, Edwin Brownell, clerk of said county, and also clerk of the supreme, county, and mayor's courts, being courts of record held therein, do hereby certify that A. F. Park, before whom the annexed affidavit was made, and whose name was thereto subscribed, was at the day of the date thereof a commissioner of deeds in and for said county, duly commissioned and sworn, and that his signature thereto subscribed is genuine.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of said county, this 7th day of December, A. D. 1864.

EDWIN BROWNELL, *Clerk.*

[SEAL.]

Affidavit of F. G. Ransford.

CITY OF TROY,

County of Rensselaer, State of New York, ss :

Frederick G. Ransford, of the city of Troy, county and State aforesaid, being by me duly sworn, doth depose and say: My name is Frederick G. Ransford. I am forty-nine years of age. I am a retired merchant. I reside at the city of Troy, New York, and have resided there for thirty-three years. I know, and have known, for about eight years past, Marcus P. Norton, a practicing lawyer of the said city. I know Peter Low, of said city of Troy, and have known him for many years last past. I am an assignee with the said Peter Low of the letters patent, granted on the 9th day of August, A. D. 1859, on the application of the said Marcus P. Norton for certain improvements in "post office stamps." The said letters patent were issued to me and the said Low, as assignees, by virtue of an assignment from said Marcus P. Norton, dated on or about the 2d day of May, A. D. 1859, and recorded in the United States patent office on or about the 6th day of May, 1859. I and the said Low purchased of the said Norton the invention or improvements contained in the revolving dates mentioned and set forth in the said patent of August 9, 1859, for railroad, bank, and post office use. This is the only invention intended to have been embraced in the said assignment of May 2, 1859. We did not, and did not intend to, purchase of the said Norton any cancelling device whatever for the purpose of cancelling the postage stamps on letters, packets, &c., at one and the same blow or operation of the instrument, in ink, or for any other purpose whatever. Our only object was to purchase of said Norton the said revolving and changing dates, in combination with the printing surface of the said stamp. There was a cutting device attached at that time to the model on which said patent of August 9, 1859, was granted; but that device was considered by said Low and myself as entirely worthless at the time of the said assignment, and its use since in the New York post office has fully proven the correctness of our judgment so entertained at that time. The object and purpose of this device was to cancel postage stamps by cutting only. This cancels the postage stamp perfectly, and at the same time cuts entirely through the envelope, letter, and contents therein, and for this reason was condemned as entirely worthless by the New York post office and by the Post Office Department. This device is a separate and distinct invention from that patented to said Norton December 16, 1862, and April 14, 1863, and reissued, bearing date August 23, 1864, for the post-marking of letters, &c., and for the cancellation of postage stamps thereon in ink, at one blow of the instrument, in the manner substantially as described and set forth in said reissued patent of August 23, 1864, which I have read and understand, as I also have and do the said patent of August 9, 1859. The

invention and improvements described and claimed in the said patents of December 16, 1862, of April 14, 1863, and reissued under date of August 23, 1864, is not, and was not intended to be, or to have been, embraced in, or covered by, the said assignment from said Norton to me and said Low, and dated, as aforesaid, May 2, 1859. Nor is said invention contained in, or covered by, the said patent of August 9, 1859, and was not so intended. That assignment was only intended to cover the said invention contained in the revolving or changing dates, and described in the drawings and specification of the said patent of August 9, 1859, and the said assignment has no relation whatever to or with the said patents of December 16, 1862, of April 14, 1863, and of August 23, 1864, or to the inventions therein described, set forth, and claimed. The application by said Norton for a patent upon said revolving dates was rejected by the Commissioner of Patents upon the patent granted to T. J. W. Robertson for the same invention, on the 27th day of September, A. D. 1857, which said patent the said Low purchased of the said T. J. W. Robertson, and who afterwards assigned one quarter interest to me, in order to contract with William B. Hatch, of the firm of Fairbanks & Co., of the city of New York, to manufacture the said stamps containing the said cylinders or revolving dates, which was the only invention assigned by said Low and myself to the said Hatch. I was subpoenaed as a witness by the defendant on the trial of the case of Jacob Shavor and Albert C. Corse *vs.* Edmund Hoole, for an infringement of the said patent of April 14, 1863, reissued under date of August 23, 1864, as aforesaid. I attended court at the city of Albany, in obedience to such subpoena. I have no claim whatever in the said patents of December 16, 1862, of April 14, 1863, and August 23, 1864, or in or to the invention and improvements therein named and set forth; nor can the same be held by the said assignment of May 2, 1859, by said Norton, to me and to said Low, as aforesaid. My claim is only to the cylinder or revolving dates as aforesaid, and it was this which I and the said Low sold and intended to sell, and assigned to said Hatch one quarter interest. I have no interest in the said patents of December 16, 1862, of April 14, 1863, and the reissuing thereof, dated August 23, 1864, as before stated. I believe that the verdict rendered by the jury in the case above named was correct and truthful, and that the judgment of the court therein and thereon was and is correct.

F. G. RANSFORD.

Subscribed and sworn to before me this 6th day of December, A. D. 1864.

AUSTIN F. PARK,

Commissioner of Deeds, Troy, N. Y.

STATE OF NEW YORK,

Rensselaer County, Clerk's Office, ss :

I, Edwin Brownell, clerk of said county, and also clerk of the supreme, county, and mayor's courts, being courts of record held therein, do hereby certify that A. F. Park, before whom the annexed affidavit was made, and whose name was thereto subscribed, was, at the day of the date thereof, a commissioner of deeds in and for said county, duly commissioned and sworn, and that his signature thereto subscribed is genuine.

[SEAL.] In testimony whereof, I have hereunto subscribed my name, and affixed the seal of said county this 7th day of December, A. D. 1864.

EDWIN BROWNELL, *Clerk.*

TROY, N. Y., November 7, 1864.

We hereby certify that we have heard read the foregoing affidavit, subscribed and sworn to by Frederick G. Ransford on the 6th day of December, 1864. We

firmly believe that each and every matter of fact therein stated is strictly true and correct. We are assignees of the said letters patent of August 9, 1859, and own one equal undivided third part of the same, and purchased it of and from the said Ransford and Low, who gave us a deed of assignment therefor, which was duly recorded in the United States Patent Office. We have not, and never claimed to have any right, title or interest, under our said assignment from said Ransford and Low of the said patent of August 9, 1859, to the said patents of December 16, 1862, of April 14, 1863, and the reissued patent of August 23, 1864, or to the inventions and improvements therein specified and claimed. We are fully satisfied that the inventions contained in the said patents last above named have no relation whatever with, or to do with, the said patent of August 9, 1859.

In testimony whereof we have, on this seventh day of November, A. D. 1864, hereto set our hands.

CHARLES EDDY & CO.

Witnesses :

SAMUEL INGALLS,
CHARLES D. KELLUM.

Affidavit of Shavor and Corse.

CITY OF TROY,

County of Rensselaer, State of New York, ss :

Jacob Shavor and Albert C. Corse, each of the city of Troy, county and State aforesaid, being each by me severally and duly sworn according to the law, each for himself, depose and says : We reside in the said city of Troy. On or about the 23d day of February, 1864, we made an affidavit containing, among other things, a statement of moneys expended by us at the request of Marcus P. Norton, of said city of Troy, in and about the business of securing patents, in making experiments, and in introducing into use his invention known as the combined post-marking and postage stamp cancelling device, of the kind and character mentioned, described and set forth in a certain patent reissued to us as assignees, bearing date August 23, 1864, of and concerning which we were and now are familiar. Up to that time said Norton had so expended the sum of \$3,200. At that time we had, as such assignees, petitioned to the Congress of the United States, asking payment for the use of the said invention by the government of the United States, also asking Congress to purchase of us the said invention and improvements. That petition was, we believe, referred by the House of Representatives to the proper committee of that body. Said committee, upon the examination of the subject-matter of said petition, discovered that said Norton's claim to said invention and improvement as the original and first inventor, or original discoverer of the same, had been assailed and claimed by another person, that our right and title to said letters patent, invention and improvements, had been disputed and claimed by other persons ; whereupon it was advised and deemed best and important that the said disputed rights and claims by other persons should be determined by resort to the law, that the same might be disposed of and settled in a judicial manner. In the summer of the year 1864 we commenced a suit at law in the United States circuit court for the northern district of New York, against Edmund Hoole, who was at that time manufacturing said stamps, invention or improvements for Fairbanks & Co., of New York, who were then and now are government contractors to make and furnish for the Post Office Department at Washington. That suit was brought to trial at Albany, in said district, at a regular term of said court before the honorable N. K. Hall, judge, then presiding, and was conducted by our attorneys, John B. Gale, esq., of the said city of Troy, and

Joel Tiffany, esq., of the city of Albany. In that suit we succeeded, and thus it was established that said Norton was the original and first inventor of the said invention as well as the fact that we were the lawful owners of the same, as stated in our said petition to said Congress. In consequence of the necessity of the said suit it became necessary to expend more money in getting said suit ready for trial and in the trial of the same. The money so expended, as appears from our books of accounts, amounts to the sum of *fourteen hundred and eighty-five dollars and fifteen cents*. In addition to the above sum last named, we are informed by our attorney, and believe it to be true, that there still remain unpaid bills which have not yet been presented, and for which we are liable to pay, to the amount of *four hundred dollars*, in all eighteen hundred and eighty-five dollars and fifteen cents. And the entire sum of money expended in and about the said invention and improvements for the purposes aforesaid, since we began or obtained control of the said invention, as requested by him, the said Norton, is five thousand and eighty-five dollars and fifteen cents. How much money the said Norton had expended upon said invention and improvements prior to that date we have no personal knowledge. The said Norton was, in the years 1857-'8, driven into a financial failure or bankruptcy, from the effects of which he has not yet fully recovered. To save this invention and improvements from failure and from the hands of unworthy creditors, we assumed control of the same and title thereto, under an agreement with the said Norton.

JACOB SHAVOR.

ALBERT C. CORSE.

Subscribed and sworn to before me this 12th day of January, 1865.

JOHN T. LAMPORT,

Commissioner of Deeds, &c., Troy, N. Y.

STATE OF NEW YORK.

City of Troy, Rensselaer County, Clerk's Office, ss :

I, Edwin Brownell, clerk of said county, and also clerk of the supreme, county, and mayor's courts, being courts of record held therein, do hereby certify that John T. Lamport, whose name is subscribed to the certificate of proof or acknowledgment of the annexed instrument, was, at the time of taking such proof or acknowledgment, a commissioner of deeds in and for the city aforesaid, dwelling in said city, and duly authorized to take the same; that I am well acquainted with the handwriting of the said commissioner, and verily believe that his signature to the said certificate of proof or acknowledgment is genuine, and that said instrument is executed and acknowledged according to the law of the State of New York.

[SEAL.] In testimony whereof, I have hereunto set my hand and affixed the seal of said county this 12th day of January, A. D. 1865.

EDWIN BROWNELL, *Clerk.*

Affidavit of Edward Hoole.

CITY, COUNTY AND STATE OF NEW YORK, ss.

Edmond Hoole, of the city of Brooklyn, State of New York, and formerly residing at Mount Vernon, Westchester county and State aforesaid, being by me duly sworn, doth depose and say: My name is Edmund Hoole; I now reside in the city of Brooklyn aforesaid. I am now and have for about twenty-five years last past been engaged in the manufacture of post office marking and rating stamps, for use by postmasters in different post offices in this country. I have so manufactured such stamps for about fourteen years last past under contract with the Post Office Department at Washington. I put in a bid for the contract which was let by said department to Fairbanks & Co., of the city

of New York, on or about the 24th day of February, 1863, to manufacture and furnish to the department aforesaid a device for post-marking letters, &c., and for the cancellation of the postage stamps thereon, in ink, at one blow or operation of the instrument; but such contract was let by said department to said Fairbanks & Co., who afterwards contracted or agreed with me to manufacture such stamps for them, under their said contract with said department, as well as such other stamps as provided for in their said contract. I have been so engaged in manufacturing such stamps for the said Fairbanks & Co., under their said contract with the said department, since the spring of the year 1863, and am now so engaged in such manufacture. I have made for them a considerable number of the said combined post-marking and postage-cancelling device, which was patented to Marcus P. Norton, of the city of Troy, New York, on the 14th day of April, 1863, and reissued bearing date August 23, 1864. The said stamp or device so made by me and delivered to the said Post Office Department through and by the said Fairbanks & Co., were each and all of such combined device, made substantially in the manner and for the purpose as specified, and set forth and covered by the claim in the said patent so granted to the said Norton, and also according to the reissue thereof. There are a good many such combined devices now in use by the general government in different post offices. I have also manufactured single stamps, when required under their said contract with said department. The said Post Office Department is now extensively using, in the various post offices in this country, the said combined devices for the post-marking of letters, packets, &c., and for the cancellation of the postage stamps thereon, as aforesaid, and patented to the said Norton, as aforesaid, the same having been made by me and under my directions for that purpose, and delivered to said department, as aforesaid. I have been informed, and believe it to be true, and am of the opinion, that such combined instrument so patented does and will save full one half of the labor formerly required in post offices for the post-marking of letters, &c., and for the cancellation of postage-stamps thereon, while at the same time the postage-stamp thereon is more fully, perfectly, and permanently cancelled, thereby preventing frauds by the re-use or reissue of postage stamps, (which have once been used,) by means of a washing or cleansing by a chemical process. I am of the opinion that the cork device, also embraced in and covered by the letters patent aforesaid, is by far the best, or superior to any other known device for the perfect and permanent cancellation of postage stamps on letters, packets, &c. The cancellation by this device seems to be, when used, perfect and permanent. The said combined instrument or device, patented as aforesaid, is beyond a question of doubt a great labor-saving instrument for each and every purpose specified in said letters patent, which I have carefully examined and well understand; such kind of stamps are now and have for a considerable length of time been in use in the New York post office with complete and most perfect success for the purposes for which said patents were granted. The same were made by me for and at the request of the postmasters from the year 1860 until 1863, the time when the said contract was let, who have held that office during that time. I personally know that the use of such combined instrument in that post office has, during all that time from the fall of 1860, and now does give universal and most perfect satisfaction for all the purposes set forth and specified in said letters patent. It there saves great labor, cancels permanently the postage stamps, thereby preventing frauds, and it greatly economizes in the time required to get mails ready for transportation. It also reduces the clerk-hire in that department full one half. The mails can be, and are, by the use of this combined stamp or instrument, made up with greater rapidity than by the old system, whereby the transportation of the mails are greatly facilitated and delays avoided.

In the suit of Jacob Shavor and Albert C. Corse *vs.* Edward Hoole, defendant, this deponent says: I defended that suit as far as I could with any degree of success. The said Fairbanks & Co. joined with me in that defence. We employed counsel and subpoenaed witnesses for the trial of that cause at Albany, northern district of New York, in October, 1864. I caused to be issued subpoenas for Peter Low, Frederick G. Ransford, and C. E. Wheeler, of Cleveland, Ohio, for each of them to attend the trial of that cause, which were duly served upon each of them. The said Low and Ransford attended court at Albany, when said cause was tried by a jury. Being well satisfied, after consultation with my witnesses and counsel at that term of court, before the day of actual trial of the said cause, that my defence set forth in my original and amended pleading or answer in said cause could not be maintained in view of the overwhelming proofs ready then and there to be produced by the said plaintiffs, I, under the advice of my said counsel, abandoned that defence and returned to New York, and thus allowed my default in said cause, which was wholly without the knowledge or procurement of the said plaintiffs or either of them, or of their counsel, and of course without collusion with said plaintiffs, their counsel, or of their witnesses or of either of them. I am confident and firmly believe that the verdict rendered in the said cause was fair and just, and that the result would have been the same had I produced my proofs on the trial, and had the said case been argued by my counsel, paid by the said Fairbanks & Co. Since the rendition of that verdict I have procured from said Shavor & Corse a conditional license or permission to manufacture said combined stamps in such numbers as may be ordered by the Post Office Department at Washington, through said contractors, Fairbanks & Co., until April 1, 1865. The Post Office Department has, through necessity in the economy of labor, for the more rapid facilities in the transportation of the mails, for more intelligible post-marks with dates on letters, packets, &c., and for the purpose of preventing frauds by the re-use of chemically washed or cleansed postage stamps, by a most thorough and complete cancellation of postage stamps on letters, &c., created a large demand for such patented combined stamp or device, and which is now in extensive use in the larger post offices in this country. I am of the opinion, founded upon my knowledge of the said device and its usefulness, that it ought to be in use in each and every post office in the country, both large and small; all letters then would have an intelligible post-mark, and the postage stamp would be permanently cancelled, and frauds aforesaid prevented. I have no doubt but that the said Marcus P. Norton is the original and first inventor of the said invention and improvements contained in the said letters patent issued to said Norton. I come to this conclusion from and after a most complete and thorough examination of that question, and I firmly believe that the said patents were correctly and justly granted by the Commissioner of Patents. I have no interest whatever in the said patents, or in any appropriation which Congress may now or hereafter make in or for purchase of the said patents of the said Jacob Shavor and Albert C. Corse, either directly or indirectly.

[SEAL.]

EDMUND HOOLE.

Subscribed and sworn to before me this 13th day of January, A. D. 1865

CHAS. W. NEWTON,

U. S. Commissioner for the Southern District of N. Y., 2d Circuit.

UNITED STATES OF AMERICA,

Southern District of New York, ss.

I, Kenneth G. White, clerk of the circuit court of the United States of America for the southern district of New York, second circuit, do hereby certify, that I am well acquainted with the handwriting of Charles W. Newton, whose name

is subscribed to the annexed jurat, and that the signature to the same is in his proper handwriting. And I do further certify, that he was at the time of signing the same a United States commissioner, duly appointed by the circuit court of the United States of America for the southern district of New York, second circuit.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of the said circuit court, this thirteenth day of January, in the year of our Lord one thousand eight hundred and sixty-five, and of the independence of these United States the eighty-ninth.

[SEAL.]

KENNETH G. WHITE, *Clerk*.

CANCELLING AND MARKING STAMP.

LETTER
FROM
THE POSTMASTER GENERAL,
TRANSMITTING

Additional papers on the subject of a patent cancelling and marking stamp used by the department.

JANUARY 27, 1865.—Referred to the Committee on the Post Office and Post Roads, and ordered to be printed.

POST OFFICE DEPARTMENT,
Washington, January 27, 1865.

SIR: In addition to the papers accompanying my letter to you of the 19th instant, relating to Norton's post-marking and cancelling stamp, I have the honor to transmit herewith the following, viz:

1. Affidavit of General John A. Dix.
2. A copy of a letter from postmaster of New York to Third Assistant Postmaster General, dated January 3, 1863.
3. A letter from Edmund Hoole, of New York, dated January 11, 1865.
4. Letter from Marshall Smith, assistant postmaster at St. Louis, Missouri, dated January 27, 1865.
5. Exemplification of record of a suit brought in the United States circuit court for the northern district of New York, and proceedings therein, wherein Shavor and Corse were plaintiffs, and Edmund Hoole was defendant.

I am, very respectfully, your obedient servant,

W. DENNISON,
Postmaster General.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

STATE OF NEW YORK,
City and County of New York, ss:

John A. Dix, of the said city, county, and State, being duly sworn according to law, doth depose and say: My name is John A. Dix; I am 65 years of age; I reside at the said city of New York, and have resided there for ——— years; I am now major general in the army of U. S. volunteers. In the year 1860 I was appointed by President Buchanan postmaster at the New York post office.

H. Ex. Doc. 27—1

I was such postmaster until I went into Mr. Buchanan's cabinet as his Secretary of the Treasury in the year 1861. While I was postmaster at New York as aforesaid, and during the early part of the year 1860, I found great difficulty in post-marking letters and in cancelling the postage stamps thereon in time for their transportation in the regular mails, which often caused their delay and detention until the next mail of such letters as could not possibly be post-marked and their postage stamps cancelled *before* the closing of the mail for the regular mail or express trains. At that time it required two sets of employ  s to post-mark letters and to cancel stamps thereon—one set to do the post-marking, and one set to cancel the postage stamps thereon. This required the handling of such letters a second time, which of course was a slow operation. In view of these facts, I at that time conceived the plan of a combined stamp, consisting of the ordinary post-marking stamp, with a stamp connected therewith in such a manner as to cancel the postage stamp on letters, &c., in ink at the same time and operation of making the post-mark on the letter envelope one side of such postage stamp. These double stamps thus combined formed one instrument operated with one handle, by which the post-marking and the cancellation of the postage stamp were performed by one blow of such instrument. This device was at once put into use in the New York post office by my directions, and gave perfect and complete satisfaction for the purposes aforesaid. There was then no delay of letters or of the mails, but on the other hand the mails were made up in time for transportation without any delay. One man could and did do the work which had before been required to be done by two men. The letters were then handled over but once for the purpose of post-marking and cancelling of the postage stamps thereon. The letters contained a more intelligible post-mark, and the postage stamps were more perfectly and effectually cancelled so as to prevent a second or ruse of the same. I communicated this plan of double stamp for post-mark and cancellation of postage stamps in ink to the Post Office Department at Washington in the early part of the year 1860, I think. The Post Office Department immediately thereafter informed me that such invention had been before that time submitted to that department by Marcus P. Norton, of the city of Troy, N. Y. I afterwards took measures to have an interview with said Norton with regard to its use by me in the New York post office. The said Norton, in company with a friend of his by the name of Ransford, afterwards had an interview with me at the post office in New York concerning the said improvements. I found that said Norton was an older inventor of the said stamp than I was. He consented to my using the same in the New York office, with the view of giving it a thorough trial, without charge for its use. During the year 1860 I obtained consent from the Post Office Department to contract with said Norton to furnish a number of such stamps for use in said post office. During that time I had some correspondence with the Post Office Department at Washington in relation to the said invention; it was then understood to have been the invention of the said Marcus P. Norton; I have no claim prior to his. I then believed and now believe the said invention to be valuable and useful for the purposes aforesaid.

JOHN A. DIX.

Subscribed and sworn to before me this 4th day of February, 1864,

G. E. STILWELL,

United States Commissioner, Southern District of New York.

UNITED STATES OF AMERICA,

Southern District of New York, ss :

I, Kenneth G. White, clerk of the circuit court of the United States of America for the southern district of New York, second circuit, do hereby certify that I am well acquainted with the handwriting of G. E. Stilwell, whose nam

is subscribed to the annexed jurat, and that the signature to the same is in his proper handwriting. And I do further certify that he was at the time of signing the same a United States commissioner, duly appointed by the circuit court of the United States of America for the southern district of New York, second circuit.

[SEAL.] In testimony whereof, I have hereunto subscribed my name, and affixed the seal of the said circuit court, this fourth day of March in the year of our Lord one thousand eight hundred and sixty-four, and of the independence of these United States the eighty-eighth.

KENNETH G. WHITE.

POST OFFICE, NEW YORK,
January 3, 1863.

SIR: Some time since you requested that I should test the utility of Norton's double post-marking and cancelling stamping iron, and report my opinion thereon. It was in use in this office when I first entered upon my duties. Since then the cancelling part has been changed in various forms. We have tried the *cutter* thoroughly. This is the most complete method of cancellation; but it is liable, even if used with the greatest care, to injure the contents of the envelope, especially if the enclosures are cards, photographs, and the like. We have also used cork, by inserting it in the cylinder of the canceller. This has proved successful, and our cancellation is now performed in this way.

I am confident no office in the country performs cancellation more thoroughly.

The design of Mr. Norton is indispensable to us. Indeed, unless I should nearly double the stamping force, we could not dispense with its use. I am satisfied the interests of the department would be subserved by securing its general use.

We are now testing a stamp and canceller on Norton's plan, made of box-wood. It promises well, and can be made at a very trifling expense. I am fearful, however, its liability to yield to the wear to which it will be subject may prevent its general adoption. Time will determine this.

Very respectfully, your obedient servant,

ABRAM WAKEMAN, *Postmaster.*
Per Secretary.

A. N. ZEVELY, Esq.,

Third Ass't P. M. Gen'l, Washington, D. C.

NEW YORK, *January 11, 1865.*

GENTLEMEN: Yours of the 3d instant is at hand. In reply, I would say, I must make the first question the subject of a separate letter, as I have not time to make the necessary estimates at present.

2d. I find the combined stamp makes a more effectual cancellation of the postage stamp than any other device heretofore in use. The metal stamp or canceller does its work well, but not equal to the cork, as the latter holds more ink. Moreover, the labor of using the cork is much less than the metal, and it can consequently be used with greater expedition. I enclose an envelope with two post-marks—one, the New York, made with a cork canceller; the other, Mount Vernon, with a steel one. This shows the comparative effectiveness of the steel and cork. This letter passed through the post office in the usual course of business, and was not got up for a sample.

3d. As regards the expedition of making up the mails, I have made stamps for the New York post office for the past twenty-five years, and during that time have been intimately acquainted with the working of stamps in that office. I find it to be the unanimous opinion of the stamp clerks that it would be difficult to make up the mails in time without the use of this invention—as without it they would have to employ five or six extra clerks, and have to stamp the letters twice, which would cause a great delay. My only further knowledge extends to the post office at Mount Vernon, New York, my late place of residence. The mail arrives there at 8.20 a. m., and leaves at 9.15 a. m., leaving less than one hour to sort the mail, deliver the letters, and make up the return mail. This the postmaster was often unable to do, until I furnished him with one of your combined stamps, since which time no difficulty has been experienced.

4th. As to your title to said invention, I had some doubt of your title until the late suit, when all doubt in my mind was effectually dispelled, and from my researches in the Patent Office, the Post Office Department and elsewhere, I am convinced that Mr. Norton was the first and original inventor of said combined stamp. There has been several other claims to the invention, but *all* of them later than Norton's caveat of 1853 and 1854, and most of them later than his first patent.

5th. As to the late suit to which I was defendant, I would say that I made every effort to procure testimony to defeat your claim on its merits, but was unable to do so, and was advised by counsel to absent myself, unless I would contest it on the ground of non-user, which I was not willing to do.

I subpoenaed the following witnesses: F. G. Ransford and Peter Low, of Troy, New York; C. E. Wheeler, of Cleveland, Ohio; and Wm. B. Hatch, of New York, a member of the firm of Fairbanks & Co.

6th. I have no interest in said patent, nor in any of the patents granted for improvements in post office stamps.

7th. I have made about five hundred of the combined stamp, and delivered the same to Fairbanks & Co.

8th. Fairbanks & Co., employed counsel for me in our late suit, and at my request, but none for themselves.

In conclusion, I would say, that I have not only made stamps for the New York post office for the past twenty-five years, but for the last fourteen years have made all the metal stamps used by the Post Office Department, having been sub-contractor with the firm of Wm. A. Wheelen & Co., who obtained the contract under the Fillmore administration; also under Gilbert C. Cornwell, under the Pierce administration, and was contractor myself under the Buchanan administration, and now manufacture for Fairbanks & Co., under their contract. I flatter myself that I am capable of forming a correct opinion on any matters connected with post office stamps. Various inventions have from time to time been brought to my notice, but none of any value except Mr. Norton's cancelling device. Mr. Norton or his assignee was the first to show me said invention, and I am convinced his claim to be such inventor is well founded.

Most respectfully yours,

EDMUND HOOLE.

Messrs. JACOB SHOYOR and ALBERT C. CORSE,
Troy, New York.

WASHINGTON CITY, D. C., *January 27, 1865.*

SIR: We have been using the combined post-marking and cancelling stamp in the St. Louis post office several years. I have no hesitation in saying that, if we had used the stamp cancellor separately, as we were required to do be-

fore the invention of this combination, the services of at least one more clerk would have been necessary in that office, and in many cases letters might have been delayed.

Very respectfully,

MARSHALL SMITH,
Assistant Postmaster.

HORATIO KING, Esq., *Washington, D. C.*

United States circuit court.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
 EDMUND HOOLE.

Plaintiffs' costs.

For fee by statute on trial before a jury.....	\$20 00
Fees of witness three days, at \$1 50.....	4 50
Six miles' travel for witness.....	60
Marshal's fees, service of capias on defendant, \$2; six miles' travel, fee 60 cents; service of narr. \$2.....	4 60
For narr. filed with United States circuit court clerk.....	10 00
Government stamp on capias.....	50
	<hr/>
	40 20

Clerk's fcs.

Serving capias, \$1; two certified copies, \$1; docketing case, \$1	\$3 00
Narr. filing and rule, 50 cents; entering of dockets, 50 cents; do.	
narr. and stipulation, 50 cents	1 50
Serving in all six subpoenas and six copies for term	4 50
Filing and entering answer, 50 cents; do. answering one, 50	
cents; serving two copies, \$1	2 00
Collector's fees, \$1; trial fees, oaths, orders, filings, &c., \$5	6 00
Certified minutes of trial, 50 cents; do. of stipulation, 50 cents	1 00
Making judgment record, 165 folios, at 15 cents	24 75
Final fee on taxation and "proofs" in case	3 00
Execution \$1; filing papers on tax, and certified return of execution, 50 cents	1 00
	<hr/> 47 25
	<hr/> 87 45

Taxed at eighty-seven dollars and forty-five cents, this 22d November, 1864.

A. A. BOYCE, Clerk.

CIRCUIT COURT OF THE UNITED STATES.

In and for the Northern District of New York, ss:

Pleas in the circuit court of the United States for the northern district of New York, of the term of October, A. D. 1864.

Witness Hons. Samuel Nelson and Nathan K. Hall, judges; A. A. Boyce, clerk.

NORTHERN DISTRICT OF NEW YORK, ss :

Be it remembered that heretofore, in the term of June last past, in said court, the said Jacob Shavor and Albert C. Corse, plaintiffs, by John B. Gale, their attorney, came and brought into the said court, before the said judges thereof, their certain declaration against Edmund Hoole, defendant, and which follows in the words and figures, to wit:

United States circuit court, northern district of New York.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
 EDMUND HOOLE.

The President of the United States of America to the marshal of the northern district of New York, greeting :

We command you that you take Edmund Hoole, if he shall be found in your district, and that you safely keep him so that you may have his body before the circuit court of the United States of America for the northern district of New York, to be held at Albany, in the second circuit, in and for the said northern district of New York, before the judges of the same court, on the second Tuesday of October next, to answer unto Jacob Shavor and Albert C. Corse, in an action of trespass on the case for infringement of (their) letters patent issued by the United States, to their damage \$300,000, and that you also have then and there this writ.

Witness the honorable Roger B. Taney, Chief Justice of the Supreme Court of the United States of America, at Canandaigua, in the said northern district of New York, the 29th day of June, in the year of our Lord one thousand eight hundred and sixty-four, and of the independence of the said United States the eighty-ninth.

A. A. BOYCE, *Clerk*.

JOHN B. GALE,
Plaintiffs' Attorney, Troy, N. Y.

[U. S. rev. stamp, 50 cts.]

United States district court, northern district of New York—Of the term of June, 1864.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
 EDMUND HOOLE.

Jacob Shavor and Albert C. Corse, citizens of the United States of America, and residing at the city of Troy, county of Rensselaer, and State of New York, and citizens of said State of New York, plaintiffs in this suit, by John B. Gale, of the city of Troy, county of Rensselaer, and State of New York, their attorney, and by *capias* duly served herewith, commence this their action against Edmund Hoole, defendant, residing at Mount Vernon, county of Westchester, State of New York, and a citizen of said State of New York, and thereupon file this their declaration or complaint in the office of the clerk of this honorable court, at the city of Utica, in said district, entering with the said clerk a rule to plead thereto, and serving a copy of said declaration with a notice of said rule upon the said defendant according to the rules of this court, and thereupon complain of the said defendant in an action or plea of trespass on the case.

For that whereas Marcus P. Norton, of the city of Troy, county of Rensse-

laer, and State of New York, then a citizen of the United States of America, before and at the time of the granting of the letters patent as hereinafter set forth, was the original and first inventor and discoverer of new and useful improvements in "post-marking letters, packets, and cancelling postage stamps thereon," to wit, at Troy, within the State of New York, and thereupon, heretofore, to wit, on the 14th day of April, one thousand eight hundred and sixty-three, at the city of Washington, District of Columbia, upon the application of the said Marcus P. Norton, in due form of law, and upon the payment of fifteen dollars into the treasury of the United States upon said application, and upon the further payment of twenty dollars upon the granting of the patent upon said application before the issuing of the same, as by law provided, and in all other respects complying with the act or acts of Congress in such case made and provided, letters patent were duly granted and issued in due form of law, unto the said Marcus P. Norton, under the seal of the Patent Office of the United States, signed by the Secretary of the Interior, and countersigned by the Commissioner of Patents, according to the provisions and requirements of the law, bearing date on the day, the month, and the year as aforesaid, to wit, on the 14th day of April, 1863, and were afterwards duly delivered to the said Marcus P. Norton, wherein and whereby was granted to the said Marcus P. Norton, his heirs, administrators, or assigns, for the full and only term of seventeen years from and after the date thereof, the full and exclusive right or liberty of making, constructing, using, and vending to others to use or to be used, the said new and useful improvement hereinbefore mentioned, all of which was in due form of law, as will fully appear by said letters patent ready in court to be produced, as by law, rule, or order of this honorable court may be required.

And the said Marcus P. Norton afterwards, to wit, on or about the 20th day of April, 1863, at the city of Troy, county of Rensselaer, State of New York, by a certain deed of assignment then and there made and delivered by him the said Marcus P. Norton to the said plaintiffs, Jacob Shavor and Albert C. Corse, which said deed of assignment, sealed with the seal of the said Marcus P. Norton, the plaintiffs now bring here into court, for good and valuable consideration therein named, did assign, sell, and transfer unto the said Jacob Shavor and Albert C. Corse, their heirs, administrators, or assigns, the entire said letters patent, and the invention and improvements therein and thereby secured to him, the said Marcus P. Norton, by the said letters patent, or as might afterwards be secured by any reissue of the said letters patent, which said deed of assignment afterwards, to wit, on or about the 8th day of March, A. D. 1864, was duly recorded in the said Patent Office, at the city of Washington, District of Columbia, in liber C, 7, page 458 of Transfers of Patents, as by reference to the said deed of assignment and to the certificate of the recording thereof thereon indorsed, will fully and at large appear. By virtue of which said deed of assignment so made and recorded, the said plaintiffs, Jacob Shavor and Albert C. Corse, became and were on the said 20th day of April, A. D. 1863, and have ever since been, and still are, the exclusive owners of, and vested with all the rights, liberties, and privileges so as aforesaid granted to the said Marcus P. Norton, in and by the said original letters patent, dated April 14, 1863, and all reissues thereof.

And whereas the said Jacob Shavor and Albert C. Corse, plaintiffs in this action, thereafter, to wit, on or before the 1st day of June, 1864, in pursuance of the statute in such case made and provided, did surrender the said letters patent so as aforesaid granted to the said Marcus P. Norton, and the same were duly cancelled as by law provided and required, and new letters patent were ordered to issue to the said Jacob Shavor and Albert C. Corse, on amended and corrected specifications, and thereupon and thereafter, to wit, on or about the 23d day of August, 1864, at the said Patent Office, upon the application of the said Jacob Shavor and Albert C. Corse, in due form of law made to the honor-

able Commissioner of Patents, letters patent for and upon the said new and useful improvements in "post office stamps for post-marking letters, &c., and cancelling postage stamps thereon," were duly reissued on the aforesaid amended and corrected specifications in the name of the United States of America, signed by J. P. Usher, Secretary of the Interior, and countersigned by D. P. Holloway, Commissioner of Patents, bearing date on the 23d day of August, 1864, wherein and whereby was granted to the said Jacob Shavor and Albert C. Corse, their heirs, administrators, or assigns, for the term of seventeen years from and after the said 14th day of April, 1863, the full and exclusive right and liberty of making, constructing, using, and vending to others to use or to be used, the said improvements in "post office stamps for post-marking letters, &c., and cancelling postage stamps thereon," as by the said letters patent, with the specifications, claims, and description hereto annexed, and which make a part of the pleadings in this complaint, which said letters patent, so as aforesaid granted, assigned, and reissued, with the corrected and amended specifications annexed thereto and forming a part thereof, the said plaintiffs bring here into court.

And the said plaintiffs in fact and in truth say, that the said exclusive right and privilege so as aforesaid secured to the said Marcus P. Norton in and by the said letters patent granted as aforesaid and sold, assigned, and transferred to the plaintiffs, Jacob Shavor and Albert C. Corse, and by them reissued as aforesaid, has been and is possessed and used by them the said assignees, and the said patentees, plaintiffs, since the said granting of the same by reissue on the 23d day of August, 1864, as aforesaid, and is of great and important value to the said plaintiffs, to wit: of the value of "three hundred thousand dollars. And also of great and important value to the public, and especially so to the Post Office Department or government of the United States of America, in the post-marking of letters, packets, &c., and in the cancellation of postage stamps thereon, so that great labor is saved in the post-marking of letters, &c., and in the cancellation of the postage stamps thereon, and in facilitating the making-up of mails for transportation, and in cancelling postage stamps in such thorough and effectual manner as to prevent frauds by a second or reuse of any postage stamp, substantially as described and set forth in the specifications attached to and forming a part of the letters patent assigned, reissued, and bearing date August 23, 1864, as hereinbefore set forth.

Yet the said defendant, well knowing the premises, but contriving and wrongfully intending to injure the said plaintiffs, and to deprive them of the value, profits, benefits, and advantages which they might and otherwise would have acquired and derived from the said exclusive right and privilege of making, using, and vending to others the right to sell and to use the said invention and improvements in "post office stamps for post-marking letters, &c., and for cancelling postage stamps thereon," described and set forth in the said letters patent, and thereby secured, which said reissued letters patent bear date the 23d day of August, 1864, and hereinbefore described, a correct and printed copy of which, together with a description and claims of the invention and improvements thereof, is hereto annexed as hereinbefore stated, and accompanied by a copy of the drawings thereof, which said letters patent were granted, delivered, assigned, and reissued as aforesaid; and after the assignment and reissue of the said letters patent, as aforesaid, and during the term of time of the said reissued letters patent, from August 23, 1864, and on divers days and times thereafter, and before the commencement of this suit, hitherto, to wit, at the village of Mount Vernon, county of Westchester, and State of New York, unlawfully and wrongfully, and without the consent or allowance and against the will of the said plaintiffs, Jacob Shavor and Albert C. Corse, did manufacture, use, vend, and put in practice the said invention and improvements, and did vend to others to sell, to use, and to be used, and did cause to be used, vended, and put in practice by others, "post office stamps for post-marking letters, &c., and for cancelling postage stamps thereon," which were and are constructed in accord-

ance to and with, and containing the invention, plan, features, and improvements, invented, patented, assigned, and reissued, as hereinbefore stated and set forth, in violation of and infringement upon the said exclusive rights and privileges so secured to said plaintiffs by said assignment and letters patent, as aforesaid, and contrary to the form of the statute of the United States in such case made and provided.

And the said plaintiffs say, and charge the fact and the truth to be, that the said defendant is now, and has for a long time been, engaged in the manufacture of the said post office stamps for post-marking of letters, packets, &c., and for the cancellation or destruction of postage stamps thereon, substantially as specified in said patent for Fairbanks & Co., of the city, county, and State of New York, under a certain contract with the said Fairbanks & Co., which said stamps, so manufactured by said defendant, are an infringement upon and infraction of plaintiffs' said reissued letters patent, bearing date August 23, 1864, and in violation of plaintiffs' exclusive rights and privileges, so secured to them by said assignment and said reissued letters patent, which said stamps, so manufactured, were and are manufactured at Mount Vernon, Westchester county, and are delivered by the said Fairbanks & Co. to the United States Post Office Department, unlawfully and against the will of plaintiffs, as hereinbefore stated.

Whereby and by means of which grievances the said plaintiffs have been greatly injured and deprived of great gains, profits, sales, and advantages, which they might and otherwise would have derived from said invention, in said letters patent, specifications, claims, and drawings, described as aforesaid, to wit, at the said village of Mount Vernon, in the county of Westchester, and State of New York, and southern district of New York, and have sustained, by such acts of infringement, actual damages to the amount of three hundred thousand dollars.

By means of which several premises, and by force of the statutes aforesaid, an action has accrued to them the said plaintiffs, Jacob Shavor and Albert C. Corse, to recover the said actual damages, and such additional amount, not exceeding in the whole three times the amount of such actual damages, as the court may see fit to order and adjudge.

Yet the said defendant, Edmund Hoole, though often requested so to do, has not settled or paid the same, or any part thereof to the said plaintiffs, but has refused, and still does refuse so to do, to the damage of the said plaintiffs of three hundred thousand dollars, to recover which, together with just costs they bring suit.

JACOB SHAVOR.
ALBERT C. CORSE.

JOHN B. GALE,
Plaintiffs' Attorney, Troy, New York.

[U. S. rev. stamp 50 cents.]

NORTHERN DISTRICT OF NEW YORK,
City of Troy, County of Rensselaer, ss.

On this 31st day of August, 1864, before me, the subscriber, a United States commissioner, personally appeared Jacob Shavor and Albert C. Corse, plaintiffs in the foregoing action, and each for himself made oath, according to law, that they have heard read the foregoing narr. or complaint by them subscribed respectively, and know the contents thereof, and that the same is true of their own knowledge, except as to those matters therein stated on information and belief, and as to those matters they and each of them for himself believes it to be true.

JOHN T. LAMPORT,
United States Commissioner, Northern District New York.

[Reissue, No. 1748.]

THE UNITED STATES OF AMERICA.

To all whom these letters patent shall come:

Whereas Jacob Shavor and Albert C. Corse, of Troy, New York, assignees of Marcus P. Norton, of the same place, have alleged that said M. P. Norton invented a new and useful improvement in post office stamps, (for which letters patent were reissued to him, dated April 14, 1863, which letters patent having been surrendered by said assignees, the same have been cancelled and new letters ordered to issue to them on an amended specification,) which he stated had not been known or used before his application; had made oath that he was a citizen of the United States; that he did verily believe that he was the original and first inventor or discoverer of the said improvement, and that the same hath not, to the best of his knowledge and belief, been previously known or used; have paid into the treasury of the United States the sum of thirty dollars, and presented a petition to the Commissioner of Patents, signifying a desire of obtaining an exclusive property in the said improvement, and praying that the patent may be granted for that purpose:

These are, therefore, to grant, according to law, to the said Shavor and Corse, their heirs, administrators, or assigns, for the term of seventeen years from the fourteenth day of April, one thousand eight hundred and sixty-three, the full and exclusive right and liberty of making, constructing, using, and vending to others to be used, the said improvement, a description whereof is given in the words of the said Shavor and Corse, in the schedule hereunto annexed, and is made part of these presents.

In testimony whereof, I have caused these letters to be made patent, and the seal of the Patent Office has been hereunto affixed.

[L. S.] Given under my hand at the city of Washington, this twenty-third day of August, in the year of our Lord one thousand eight hundred and sixty-four, and of the independence of the United States of America the eighty-ninth.

J. P. USHER,
Secretary of the Interior.

Countersigned and sealed with the seal of the Patent Office.

D. P. HOLLOWAY,
Commissioner of Patents.

[The schedule referred to in these letters patent and making part of the same.]

To all whom it may concern.

Be it known that Marcus P. Norton, of the city of Troy, county of Rensselaer, and State of New York, invented new and useful improvements in post-marking letters, packets, &c., and cancelling the postage stamps thereon, in the manner and by the means substantially as hereinafter described and set forth; that the same were duly assigned and transferred to the undersigned, Jacob Shavor and Albert C. Corse, on the 20th day of April, 1863, and recorded in the United States Patent Office on the 8th day of March, A. D. 1864, liber C, 7, page 458, of transfers of patents; and we do hereby declare the following to be a full, clear, and exact description of the construction and operation thereof, reference being hereby had to the accompanying drawings and to the letters of reference marked thereon, which drawings make a part of these specifications.

[Like letters refer to and represent like or corresponding parts.]

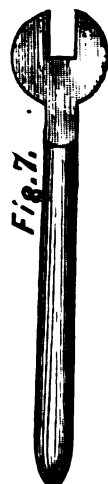
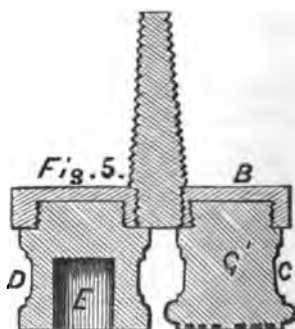
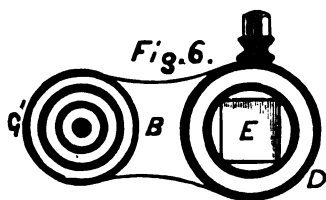
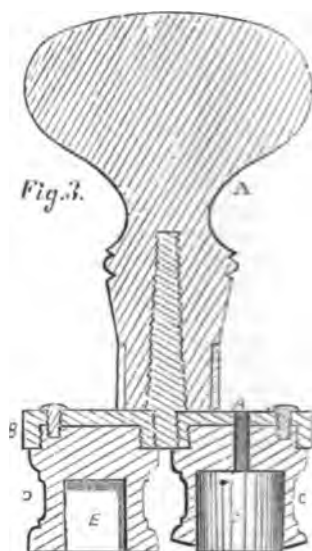


Fig. 1 is a side elevation of the post-marking and postage-stamp cancelling device, hereinafter described and set forth, for cancelling stamps issued by the "Post Office Department," with indelible or other ink, at the same time and operation of the making of the post-mark on the packet, one side of such frank or postage stamp so cancelled.

Fig. 2 is a vertical section taken through the centre of the various parts of the post-marking and postage-cancelling device herein described and set forth.

Fig. 3 is a face view showing the post-marking stamp ready for use, and the postage-cancelling stamp or device made of wood, cork, rubber, or other and similar material, and therein inserted, and more fully described hereinafter.

Fig. 4 shows a device to cancel postage stamps or letter franks with indelible or other ink by means of wood, cork, rubber, or any elastic or similar material for type or blotter, which may be used for that purpose separate and alone, or in combination with the post-marking device, substantially as shown at Fig. 3.

Fig. 5 is a vertical section of a post-marking and cancelling postage stamp device combined, and entirely made of iron, steel, or similar material, and described hereinafter more fully.

Fig. 6 is a plan or face view of Fig. 5, and fully showing the postage-cancelling device made of iron, steel, or similar material.

Fig. 7 shows the wrench for securing the type for the month, day of month, and year, in the post-marking device.

Fig. 8 shows the punching tool or device for forcing the cork, wood, rubber, or similar material, from the tube in which the same is held for use, so as to repair or replace the same with a similar blotter or postage-stamp cancelling device.

The nature of the said invention and improvements herein described consists in the employment and combination of a device for the more complete and perfect cancellation of postage stamps by means of wood, cork, rubber, or similar material, whereby such stamps are *blotted* or *effaced* with indelible or other ink in the manner substantially as herein described and set forth.

It also consists in the combination of a postage cancelling device, having wood, cork, rubber, or any similar material, for the type or blotter, with any post-marking device, so as to *blot*, *cancel*, or *efface* postage stamps with indelible or other ink at the same time, blow, or operation of the instrument by which the post-mark is made upon the letter, envelope, or packet, substantially as herein described and set forth.

It also consists in the post-marking of letters, envelopes, or packets, and in the cancellation of postage stamps thereon with ink or similar material by means of wood, cork, rubber, steel, iron, or any other suitable material, so combined with the post-marking instrument as to blot or efface such postage stamps *at the same blow* or operation of the instrument thus constructed for such purpose.

To enable others skilled in the art to which said invention or improvements relate to make and use the same, we will here proceed to describe the construction and operation thereof, which is as follows, to wit: We construct the post-marking device, or stamp, (D,) of any suitable material and of any size in diameter required, while in length it must correspond to the cancelling device herein described. (E,) Fig. 3, is the mortice or recess of suitable dimensions to receive the type for the month, day of the month, and the year, around which is the name of the place where used, and is similar to the post marking device described and set forth in our *letters patent*, bearing date the 16th day of December, 1862, which were issued to the said Marcus P. Norton, and by him afterwards assigned and transferred to us, and which said type is secured to the cross-piece (B) in the same manner and by the same means as described and set forth in the said patent, as well as in this specification hereinafter.

We construct the postage-cancelling stamp, or device, (G,) for the purpose of cancelling in a more perfect and thorough manner the postages stamps on letters, packets, &c., of wood, cork, rubber, or any similar or elastic material, and insert

the same in the tube or recess (F,) which is in that part of the cancelling device (C,) connected to and combined with the said crosspiece (B,) as herein described.

The said tube, or recess (F,) Figs. 2, 3, and 4, may be of any diameter or depth desired.

We prefer to have the diameter thereof at least the same as the width of the postage stamp to be cancelled or destroyed with ink as aforesaid. The said cancelling device (G) will, of course, be so made as to correspond with each tube or recess, and to closely fit the same, and may be made of cork, wood, rubber, or any elastic material as aforesaid. The face of this device may contain a plan or form for cancelling postage stamps with ink like that shown at Fig. 3, or it may have any configuration deemed proper to use for the purpose aforesaid. This device (G) will project somewhat below the lower end of the said tube (F,) as seen at Figs. 1 and 4, and it may also project somewhat below the face of the post-marking or rating device (D,) if deemed best so to do, and it may be driven out of the said tube or recess (F,) by means of a pin or bolt substantially like that shown at Fig. 8, the lower end of which operates in and through the hole (a,) Figs. 2 and 4, for the purpose of repairs or to replace it by a new one. (A) is the handle firmly secured to the cross-bar (B.)

The said postage-stamp cancelling device (G,) being thus constructed, with cork, rubber, or other elastic material for the type or blotter, and combined with the said device (C,) with recess (F,) therein as aforesaid, will receive and hold on the face or configuration thereof ink in quantities sufficient to permanently blot, efface, and cancel the postage stamp whereon the same is used, in such manner as to prevent the said postage stamp being cleansed of the said cancelling ink by any chemical or other process; for the said ink so put on would be so effectual that any attempt to remove it therefrom would entirely destroy the said postage stamp and thereby render the same incapable of a second or other use without immediate detection. The said cork, rubber, or other elastic material as aforesaid will render the said stamp and cancelling device of an easy and rapid use, for there being a yielding of the same when the blow is given, the operator will not tire as soon by a constant or continuous use of the same, and it will somewhat aid in raising the entire apparatus from the paper and postage stamp, when the impression and cancellation shall have been given by the operator. The said type, blotter, or cancelling device can be easily repaired or replaced by a new one at very little expense or trouble. The said cork, rubber, wood or elastic device for cancelling postage stamps as aforesaid may extend upward to the said cross-bar (B,) and there be connected to the same by means of a screw, pin, bolt, or similar device if desired. The operation and effect produced would in such case be the same. The said postage cancelling device may be of any desired distance from the said post-marking or rating device, or it may be securely fastened to the immediate side of the said post-marking or rating part or stamp by any proper and sufficient means.

The said postage cancelling device may also be made of iron, steel, or similar material as shown at (G¹) Figs. 5 and 6, which may be secured to the said cross-piece (B) in like manner as the said device (C,) Figs. 2 and 4, which is done either by screw and nut where the same unites with the said cross-bar, or it may there be firmly fastened by means of pins or rivets, or soldered, as deemed best. The said post-marking or rating device is secured to said cross-bar (B,) in like manner, and by substantially the same means. The said metal cancelling device (G¹.) Figs. 5 and 6, may also be fastened to the immediate side of the said post-marking device, by any good and sufficient means as hereinbefore described in reference to the said device (C,) Figs. 2 and 4. This metal device may also have upon its face or lower surface any configuration deemed best, for the purpose of cancelling the postage stamp in ink at the same blow of the instrument or apparatus, as hereinbefore stated. In every case the post-marking of the letter, or packet, and the effacing or cancellation of the postage stamps

thereon, is done at the same time, and at one operation of the devices, constructed and combined substantially as herein described and set forth. Both the post-mark and the cancellation of the said postage stamps are done with indelible or other kind of ink, and without any injury to the said letter or packet, or contents thereof, as would be the case were the said postage stamp cancelled by being cut in several places by means of cutters or knives constructed for that purpose. The instrument and devices herein described will not cut either the letter envelope or postage stamp thereon, but performs the cancellation aforesaid with ink only as aforesaid; no cutting device whatever is used.

In no case could any fraud be committed by a second or re-use of the government postage stamp or frank without being immediately discovered. This combination of devices will greatly facilitate the making up of mails for transportation, will reduce the labor in post-marking letters, and in cancelling the postage stamps thereon, to about one-half of that required where this combined instrument is not used. It therefore saves about one-half of the labor in the post-marking of letters, and in the cancellation of the postage stamps thereon. It also makes the cancellation of the said postage stamps more effectual, so as to prevent a second or re-use by any means whatever, which are very important items in the successful management of the post offices in this country, whereby large sums of money are annually saved this government.

Having thus described the original invention and improvements of the said Marcus P. Norton in post-marking and cancelling devices combined, as and for the purposes aforesaid, what we claim and desire to secure by letters patent of the United States of America is:

First. The postage-cancelling device (C) with "wood," "cork," or "rubber" type, or blotter (G) therein, or any equivalent therefor, so as to cancel, blot, or efface the postage stamp with indelible or other ink, in the manner and for the purposes substantially as herein described and set forth.

Second. We claim the cancelling device (C) with wood, cork, or rubber, or any equivalent thereof, forming the type or blotter (G) therein, in combination with the cross-piece (B) and with the post-marking device (D,) substantially as and for the purposes herein described and set forth.

Third. We claim the post-marking of letters, envelopes, and packets, and the cancellation of the postage stamps thereon with ink, at one and the same blow or operation of the instrument, in the manner and by the means substantially as herein described and set forth.

Fourth. We claim the employment and combination of post-marking device, with postage-stamp cancelling device, both being operated by one or the same handle for the post-marking the letter, envelope, or packet, and for the destruction of postage-stamps thereon, with indelible or other ink, substantially as herein described.

In testimony whereof, we have, on this 27th day of May, A. D. 1864, hereunto set our hands.

JACOB SHAVOR.
ALBERT C. CORSE.

Witnesses:

B. H. HALL,
C. L. ALDEN.

Deed of assignment.

Whereas I, Marcus P. Norton, of the city of Troy, in the county of Rensselaer and State of New York, have invented "new and useful post-mark and cancelling-stamp," for and upon which I did, on the 14th day of April, 1863, obtain of and from the United States of America letters patent, to which reference is hereby had, for the invention this day sold and assigned;

And whereas Jacob Shavor and Albert C. Corse, each of the city of Troy, county and State aforesaid, are desirous of purchasing and have purchased of and from me all the right, title, and interest secured to me in said invention by said letters patent, or which may be secured to me by reissue of the same or otherwise; now, therefore, this indenture of assignment witnesseth, that for and in consideration of the sum of five hundred dollars, to me in hand paid, the receipt whereof is hereby acknowledged, I have sold, assigned, and transferred, and do hereby sell, assign, and transfer unto the said Jacob Shavor and Albert C. Corse, their heirs, assigns, executors, or administrators, all the right, title, and interest which I have in the said invention as secured to me by said letters patent, or as may be secured to me by reissue of the same or otherwise, the same to be held and enjoyed by them, the said Jacob Shavor and Albert C. Corse, for their own use, benefit, and behoof, and for the use, benefit, and behoof of their legal representatives, to the full end of the term for which the same were and are granted, as by reference to said patent will fully appear, as fully, freely, and entirely as the same would have been held and enjoyed by me had this sale, assignment, and transfer not been made.

In testimony whereof I have, on this, 20th day of April, 1863, hereunto set my hand and seal.

MARCUS P. NORTON. [L. s.]

Signed and sealed in presence of—

CHARLES D. KELLUM.

CHARLES E. PATTERSON.

[15 cent U. S. revenue stamp.]

U. S. PATENT OFFICE.

Received and recorded March 8, 1864, in liber C 7, page 458 of Transfers of Patents.

[L. s.] In testimony whereof I have hereunto caused the seal of the Patent Office to be affixed.

D. P. HOLLOWAY,
Commissioner of Patents.

United States circuit court, northern district of New York.

Order for defendant to answer.

JACOB SHAVOR and ALBERT C. CORSE, }
vs.
EDMUND HOOLE. }

TROY, August, 1864.

On issuing *capias ad respondendum*, and on filing *narr* or complaint in this action, and on motion of John B. Gale, attorney for plaintiffs, ordered, that defendant plead to or answer the plaintiffs said *narr*, or complaint within twenty days after service thereof and of this order upon defendant, and on failure thereof judgment by default, &c., &c.

JOHN B. GALE,
Solicitor for Plaintiffs, Troy, N. Y.

EDMUND HOOLE, Esq., *Defendant.*

United States circuit court, northern district of New York.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
 EDMUND HOOLE.

Answer to narr. or complaint.

The above-named defendant, Edmund Hoole, of Mount Vernon, county of Westchester, State of New York, and southern district of New York, for answer to the narr. or complaint in the above-entitled action, answers and says: That he has been informed, and believes it to be true, and therefore admits the same, that letters patent of the United States of America were duly issued and delivered to Marcus P. Norton, of the city of Troy, county of Rensselaer, and State of New York, a citizen of the said United States of America, upon improvements in post office stamps for post-marking letters, packets, &c., and for the cancellation of postage stamps thereon, bearing date April 14, 1863, as charged and set forth in the said complaint. And this defendant also admits that the said plaintiffs are citizens of the United States; that the said letters patent were duly assigned to them, the said Jacob Shavor and Albert C. Corse, by the said Marcus P. Norton, and afterwards duly recorded in the United States Patent Office at the city of Washington, as stated and set forth in their said complaint in this action. And this defendant, further answering said complaint, hereby admits: That after the making and recording of the said assignment, as stated in said complaint, the said plaintiffs, Jacob Shavor and Albert C. Corse, duly surrendered the said letters patent of April 14, 1863, as by law provided, and upon their application, in writing, made to the Commissioner of Patents, consisting of a petition, amended and corrected specifications, new drawings, oath, and of the payment of thirty dollars into the treasury of the United States upon said application, the said original letters patent of April 14, 1863, were duly cancelled, as by law provided and required, and new letters patent were duly granted as a reissue of the said original letters patent, as by law provided upon the said amended and corrected specifications and new drawings, which said reissued letters patent were signed by J. P. Usher, Secretary of the Interior, and countersigned by D. P. Holloway, Commissioner of Patents, as charged and set forth in the said complaint in this action, all of which was in due form of the law, and in compliance with the provisions of the statutes in such case made and provided.

And this defendant, further answering the said complaint, hereby admits: That he now is and has, for a long time past, been engaged at Mount Vernon, county of Westchester, southern district of New York, in the manufacture of post office stamps for post-marking of letters, packets, &c., and for the cancellation of postage stamps thereon, and in vending the same to Fairbanks & Co., of the city of New York, who deliver the same to the Post Office Department of the government of the United States of America, under and in pursuance with a contract with the said Post Office Department as the party of one part, and the said Fairbanks & Co., party of the other part, which said post office stamps, so made and delivered, were and are for use in the several post offices of the said United States named upon the face or printing surface of such stamps. And the said post office stamps, so made and delivered by this defendant, were and are made in the manner and for the purposes described and set forth in the specifications and drawings attached to and forming a part of the plaintiffs' said reissued letters patent, bearing date August 23, 1864, and were made substantially in accordance to and with the plan and principle described and set forth in the plaintiffs said reissued letters patent, as charged and set forth in the said narr. or complaint in this action.

And this defendant, further answering the said complaint, hereby admits that the said post office stamps for post-marking of letters, packets, &c., and for cancellation of postage stamps thereon, so made and vended, and described and set forth in the specifications and drawings of the plaintiffs' said reissued letters patent bearing date the 23d day of August, A. D. 1864, are valuable labor-saving, and important to the said Post Office Department for the post-marking of letters, packets, &c., and in the cancellation or destruction of postage stamps thereon, as charged and set forth in said complaint.

And this defendant, further answering the said complaint, denies that he has damaged the said plaintiffs by reason of such manufacture and vending of the aforesaid post office stamps in the manner hereinbefore admitted by this defendant, or to the amount of any other sum whatever, as charged and set forth in the said complaint in this action.

And this defendant, further answering the said complaint, avers and charges the fact and the truth to be that the said plaintiffs, Jacob Shavor and Albert C. Corse, are not and never were the sole and exclusive owners of and vested with all the rights, liberties, and privileges of the aforesaid invention and improvements for the use and purposes aforesaid, or of any material and substantial part thereof, as stated and set forth in their said complaint; but, on the contrary, defendant charges the fact and the truth to be, that the said invention and improvements are now, and have for a long time prior to the commencement of this suit been owned, enjoyed and held by the following firm and persons, to wit: Charles Eddy & Co., Frederick G. Ransford, and Peter Low, each and all now, and then, residing at the city of Troy, county of Rensselaer, State of New York, and William B. Hatch, of the city and county of New York, who is a member of and a partner in the firm of said Fairbanks & Co., of said city of New York, who purchased the said invention and improvements of the said Marcus P. Norton by deed of assignment duly executed and delivered by said Norton to the said Frederick G. Ransford and Peter Low, and dated May 2, 1859, and afterwards by them duly recorded in the said United States Patent Office on or about the 6th day of May, 1859, who afterwards duly assigned a certain interest in the said invention and improvements to the said Charles Eddy & Co., and to the said William B. Hatch, by deeds of assignment duly executed and delivered by said Ransford and said Low to the said Charles Eddy & Co., and to the said Hatch, as by reference to the said assignments, duly recorded as aforesaid, and now ready here in court to be produced, will fully and at large appear.

And this defendant, further answering the said complaint, avers and charges the fact and the truth to be, that the said invention and improvements mentioned in the said complaint, and described and set forth in the drawings, specifications and claims of plaintiffs' said letters patent, dated April 14, 1863, and reissued, bearing date August 23, 1864, as stated in said complaint, were patented to the said Frederick G. Ransford and Peter Low, on the 9th day of August, A. D. 1859, as by the said original letters patent, or a certified copy thereof, now here in court, ready to be produced, will fully appear, which said letters patent were so granted and delivered by reason and virtue of a deed of assignment, made and dated the 2d day of May, 1859, and duly recorded May 6, 1859, and delivered to them by the said Marcus P. Norton, as hereinbefore stated, who made the application to the commissioner of patents as the original and first inventor of the said invention and improvements, upon which the said letters patent of August 9, 1859, were granted as aforesaid, which said assignment was duly recorded in the United States Patent Office before the granting of the said patent, and subsequent to the said application by said Norton to said Commissioner of Patents, for said patent of August 9, 1859, to issue as aforesaid, and which said application was so made some time during the fore part of the year 1859, and more than two years prior to any application by said Mar-

cus P. Norton to the Commissioner of Patents, upon which the plaintiffs' said letters patent bearing date the 14th day of April, 1863, were granted and issued, as stated in the plaintiffs' said complaint. And the said Ransford & Low afterwards sold, assigned and transferred unto the said Charles Eddy & Co., and said William B. Hatch, certain rights, liberties and privileges, in and to the said letters patent of August 9, 1859, as by reference to said assignments duly recorded as by law required, and as hereinbefore stated, will fully and at large appear, through which, and by which, the said Fairbanks & Co. did obtain the right and privilege to contract with this defendant to manufacture for them, the said Fairbanks & Co., to be delivered by them to the Post Office Department, at Washington, D. C., the kind and character of post office stamps named in said complaint, and described and claimed in the plaintiffs' said reissued letters patent bearing date August 23, 1864, and having reference and relation to the said original letters patent dated April 14, 1863, issued and delivered to the said Marcus P. Norton, as set forth in said complaint. And this defendant avers and claims, as a part of his defence in this suit, that the said Fairbanks & Co., of the said city of New York, had and now have the full and legal right and privilege to contract with the Post Office Department of the government of the said United States, to furnish and deliver to the said department, for use in the various post offices in the said United States, post office stamps of the same kind, character and nature as those mentioned in plaintiffs' said complaint, and described, set forth, and claimed in the specifications of their said original patent, dated April 14, 1863, and also in the specifications of their said reissued letters patent bearing date August 23, 1864, and also had such right to contract with the defendant to manufacture and deliver to them, the said Fairbanks & Co., such post office stamps, to be delivered to and used by the said department or government of the said United States aforesaid.

And this defendant, further answering the said complaint, avers and charges the fact and truth to be, that the said Marcus P. Norton was not the original and first inventor of the invention and improvements described, set forth and claimed in the plaintiffs' said original letters patent bearing date the 14th day of April, 1863, and reissued upon amended and corrected specifications, on the 23d day of August, 1864, and fully shown by the drawings thereto annexed and forming a part thereof, and mentioned in the complaint or declaration in this cause, or of any substantial or material part thereof; but that, on the contrary, the said invention and improvements, and substantial and material parts, claimed as new, were, prior to any invention thereof by the said Norton, well known to, and publicly used by divers persons in the said United States of America; and that among the persons who had such prior knowledge of said invention and improvements, and of substantial and material parts thereof, and who publicly used the same as aforesaid, are Major General John A. Dix, then postmaster at the city of New York, and who now resides at said city, and there had such prior knowledge of said invention and improvements, and publicly used the same in the New York city post office in the fall of the year A. D. 1860, and also C. E. Wheeler, a clerk in the post office at the city of Cleveland, State of Ohio, and who now resides at said city, and there had such prior knowledge of the said invention and improvements, and there publicly used the same in the month of August, A. D. 1861, in the post office at the said city of Cleveland, Ohio, and who communicated such knowledge and public use of the said invention and improvements and of material and substantial parts thereof to the "Post Office Department" at the city of Washington, in the fall of the year A. D. 1861, or at about that time.

Wherefore this defendant demands judgment for his costs and disbursements

in this suit, and that plaintiffs' said patent of August 23, 1864, and their alleged title thereto, be declared void.

Dated at Mount Vernon, southern district of New York, this 6th day of September, 1864.

EDMUND HOOLE,
Defendant and Attorney in person,
Mount Vernon, New York.

NORTHERN DISTRICT OF NEW YORK,
City of Troy, County of Rensselaer, ss :

On this 6th day of September, 1864, before me, the subscriber, a United States commissioner, personally appeared Edmund Hoole, defendant in the foregoing action, and made oath, according to law, that he has read the foregoing "answer" by him subscribed, and knows the contents thereof, and that the same is true of his own knowledge, except as to those matters therein stated on information and belief, and as to those matters he believes it to be true.

JOHN T. LAMPORT,
U. S. Commissioner, Northern Dist. of N. Y.

[U. S. revenue stamp, 5 cents.]

United States circuit court, northern district of New York.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
EDMUND HOOLE.

JOHN B. GALE, Esq.:

SIR: Take notice that the paper hereto appended is a copy of my amended answer filed in the above-entitled suit.

EDMUND HOOLE,
Attorney in Person.

Dated New York, October 8, 1864.

United States circuit court, northern district of New York.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
EDMUND HOOLE.

The above-named Edmund Hoole, pursuant to the stipulation made by John B. Gale, esq., attorney for plaintiffs in the action, dated the 24th day of September, 1864, hereby alters and amends the answer heretofore filed in this action, and dated the 6th day of September, 1864, as follows, to wit:

By striking out of said answer all after the first paragraph thereof, which ends with the words "and in compliance with the provisions of the statutes in such cases made and provided," and inserting instead thereof the following:

And this defendant, further answering and pleading, says: that as to the truth of the allegation contained in the said bill that the said Norton was the original and first inventor and discoverer of any new and useful improvement or improvements in post-marking letters and packets, and cancelling postage stamps thereon, described and claimed in said letters patent and in said reissue, or as to any of said allegations, defendant has no knowledge or information save what is contained in the said bill, and leaves the plaintiffs to make such proof of the same as they may be advised.

And this defendant, further answering and pleading, says: that he has no knowledge, save what is contained in the said bill of complaint, as to the truth of the allegation contained in the said bill; that the said specification and claim.

forming part of the said reissued patent, is an amended and corrected specification and claim, and leaves the plaintiffs to make such proof of the same as they may be advised.

And this defendant, further answering said complaint, says : that he has no knowledge, save what is contained in the said bill of complaint, that the said reissued letters patent are for the same invention described and set forth in the said patent, dated 14th April, 1863, surrendered as aforesaid, and leaves the plaintiffs to make such proof thereof as they may be advised.

And this defendant, further answering said bill of complaint, says : as to the allegations contained in the said bill, that the exclusive right and privilege granted to the plaintiffs by the said patent, dated 14th April, 1863, assigned as aforesaid, and reissued on the 23d day of August, 1864, as aforesaid, is of great and important value to the said plaintiffs, to wit, of the value of \$300,000, and also of great and important value to the public, and especially to the Post Office Department or government of the United States of America, that he *denies* each and every said allegation except as herein otherwise stated ; and says that the said right and privilege is not an exclusive right and privilege to the joining of a cancelling blotter of whatever kind, employing ink to the printing stamp ; because a cancelling blotter employing ink to assist in cancelling and destroying postage stamps had been long previously known and used, and had been long previously patented by said Norton, and assigned to other and different parties.

And this defendant, further answering the said complaint, avers, on information and belief, that the said improvement is not of the value of three hundred thousand dollars, or of any other considerable sum.

And this defendant, further answering the said complaint as to the allegations that he has contrived and wrongfully intended to injure said plaintiffs, and to deprive them of their value, profits, benefits, and advantages which they might and otherwise would have acquired and derived from the said exclusive right and privilege of making, using, and vending to others the right to sell and use the said invention and improvements in post office stamps for post-marking letters, &c., and for cancelling postage stamps thereon, described and set forth in the said reissued letters patent, bearing date 23d day of August, 1864, by unlawfully and wrongfully manufacturing, using, vending, and putting in practice the said inventions and improvements, or by vending to others to be used, vended, and put in practice by others, post office stamps, which are constructed in accordance to and with, and containing inventions and improvements invented, patented, assigned, and reissued, as hereinbefore said and set forth, in violation of and infringement upon said exclusive rights and privileges secured to said plaintiffs, by said assignment and letters patent as aforesaid, *denies* each and every of the said allegations.

And this defendant, further answering the said bill of complaint, in reference to the said allegation, hereby admits and avers, that he is by trade an engraver of dies and stamps, and that he is and has been for considerable time engaged in the manufacture of hand stamps for post office use ; and that he has, within the four years last past, manufactured post office stamps adapted to cancel the postage stamp with ink at the same time and the same blow or operation with the printing or impression on the letter or packet of the place and date of mailing ; that he has manufactured altogether in the interval of time from the beginning of 1859 down to the present date, the number as follows : Seven sold to General Dix for the New York post office, five sold to William B. Taylor, or Abram Wakeman, for the same post office ; sundry single specimens, less than ten specimens, for various parties ; and four hundred and forty-one made for and delivered to Messrs. Fairbanks & Co., of the city, county, and State of New York, under an agreement with the said Fairbanks & Co. And this defendant is informed and believes, that the said four hundred and forty-one stamps made for Fairbanks & Co. have been delivered by them to the Post Office Depart-

ment at Washington, under a contract made between said Fairbanks & Co. and the Post Office Department of the United States; that such contract has several years yet to run, and requires the delivery of said stamps at such a price that the said articles are so manufactured and delivered at a loss to this defendant, or to the said Fairbanks & Co., or to both, because of and during the continuance of the present extraordinary high prices of materials and labor. But this defendant *denies* that the said four hundred and forty-one hand stamps for printing and cancelling as aforesaid, made by him as aforesaid, or any hand stamps or instruments or articles made by him and delivered to the said Fairbanks & Co., or sold by him to any parties, or delivered by him or with his knowledge or contrivance to the Post Office Department, or to any parties to be by them sold or delivered for use in the Post Office Department, or to be used in any post office, or made by him, or sold by him, or used by him in any place or places, were made, sold, or used in violation of the plaintiffs' exclusive right and privileges secured to them by said assignment and said reissued letters patent.

And this defendant further says, that the following is a full and exact description of the combined printing and cancelling stamps made by him and delivered to Fairbanks & Co., as aforesaid: Each of said stamps is made entirely of metal, with the exception of the handle. The handle is round, as usual, armed with a brass ferule at its lower end, and receives a shank of iron to form an attachment for the printing and cancelling pieces. This shank is widened immediately below the handle, and the cancelling and printing parts are attached thereto, side by side, with about one-fourth of an inch clear space between them.

The printing device is a piece of steel engraved or otherwise lettered in a circle on its lower face, and adapted to receive changeable type, with straight steel bodies, in the centre, and to confine the same by aid of a binding screw inserted through the side, all substantially the same as has been made by this defendant for more than twenty years past.

The cancelling device is a solid piece of steel. Its face is engraved or otherwise prepared with four concentric circles adapted to strike upon and print corresponding impressions on the postage stamp. These circles project about one thirty-second of an inch beyond the surface in the spaces between them, but not sufficiently sharp to cut into the postage stamp. They cancel the stamp by blotting it with ink; all substantially the same as has been made by this defendant for upwards of fifteen years, *except* that it is attached to the same handle and forms one instrument with the aforesaid printing piece.

The printing piece is cylindrical in form, as usual. The cancelling piece is also cylindrical. The diameter of the printing piece is one inch, and that of the cancelling piece three-fourths of an inch.

Each of these said pieces is one inch long, and is secured independently to the shank piece by a separate screw countersunk into the shank and tapped each into the separate pieces. The printing pieces is more nearly in a right line with handle than is the cancelling piece, but neither is exactly in a line with the handle. The centre of the printing piece is about three-eighths ($\frac{3}{8}$) of an inch from the prolonged axis of the handle, and the centre of the cancelling piece is about three-fourths ($\frac{3}{4}$) of an inch from such prolonged axis. All these stamps are very accurately proportioned according to the gauges provided for the work. This defendant is informed and believes that they operate successfully and give good satisfaction. Defendant has operated them and seen them operated, in printing the date, &c., and cancelling the postage stamp *at a single blow*. The operation of these stamps is as follows: the instrument is taken hold of by the handle, and the ink pad and the letters or packages to be marked are struck therewith alternately in rapid succession. The blow upon the ink pad supplies the face of *both* the printing piece and the cancelling piece with ink, and the succeeding blow upon the letter or packet, being skilfully aimed, prints the name of the place and the date, in black ink, upon the plain surface of the letter, and

prints the cancelling circles or marks with similar ink upon the face of the postage stamp, and thereby cancels it with ink, so that it cannot be afterwards removed or used again.

This defendant, further answering the said complaint, says that he did not, either directly or indirectly, individually or in connexion with any other person or parties, make, use, or vend any post office stamps for post-marking letters, &c., and cancelling postage stamps thereon at the same time and operation of the making of the post-mark thereon, on or after the date of the said reissued patent, to wit, the 23d day of August, 1864, and before the commencement of the suit; and that he did not in or during that time make, use, or vend any of the alleged improvements patented by said Norton, or make, use, or vend any article or thing containing any of said alleged improvements, and did not perform or do any act or thing which was an infringement upon said letters patent.

And this defendant, further answering said bill of complaint, says: that all the hand stamps or instruments adapted to print the date, &c., and to cancel the postage stamp with ink at the same time, and by the same blow by which the printing of the date, &c., is effected, so manufactured and delivered by him as aforesaid, in and since the year 1860, to the successive New York city postmasters, and to the said Fairbanks & Company, were made under and according to certain letters patent of the United States, issued to F. G. Ransford and Peter Low, of Troy, of the county of Rensselaer, in the State of New York, as earlier assignees of the said Marcus P. Norton, which letters patent were duly applied for, granted, signed, countersigned, sealed and issued according to law, and bear date the 9th day of August, 1859, and are numbered 25,036,—and that a consent and agreement that he (this defendant) should manufacture the combined printing and cancelling hand stamps so made by this defendant was contained in the aforesaid agreement with Fairbanks & Company, and that an interest in said patent and a right to so authorize him was acquired by them, Fairbanks & Company, from the patentees, through certain assignments, as follows: one assignment from the said Ransford & Low, the original patentees, as assigns of said Norton, duly executed and delivered to Charles Eddy & Company, of Troy, aforesaid, for one-fourth part of said patent, dated December 31, 1860, and recorded January 22, 1861, in liber A⁶, page 446, Transfer of Patents, and another assignment from said Ransford, and said Low, and said Eddy to William B. Hatch, of New York city aforesaid, one of the said firm of Fairbanks & Company, for one-fourth part of said patent, dated April 19, 1861, and recorded April 26, 1861, in liber E⁶, page 372, Transfer of Patents, both of which assignments are ready to be produced on the trial of this cause.

And this defendant, further answering said bill of complaint, says: that he is advised and believes that the said hand stamps, so constructed and delivered by him as aforesaid, were made and operated in accordance with the principle of the whole or a material and important and substantial part of the new and original invention, described and set forth in said patent, dated 9th August, 1859, issued to Ransford and Low, as aforesaid, and not in accordance with the principle of the whole or any part of any new and original invention described and set forth in the patent, dated 14th April, 1863, assigned to the plaintiffs and reissued as aforesaid.

And this defendant, further answering the said plaintiff's said bill of complaint, says, on information and belief, that if the first clause of the claim of the aforesaid patent, reissued in 1865, be held to include a claim to the use of a cancelling device of any and all kinds adapted to cancel with ink and affixed to the printing stamp, or be held to include a claim to such a blotting stamp thus affixed, as is made and delivered by this defendant as above described, then said reissued patent is void, so far as such claim is concerned, for the reason that the construction and operation of defendant's stamp is the same, and a material and substantial part of the same, as is described in the patent issued in 1859, and assigned, &c., as aforesaid.

And that if the second clause of the claim of the aforesaid patent, reissued in 1864, be held to include a claim to the exclusive right to the use of a cross-piece or widened shank as a means of connexion to connect two separate stamps or marking devices to one and the same handle, for operating at a single blow as aforesaid, or of connecting the parts in the same manner as in the hand stamp made by this defendant as above described, then said reissued patent is, so far as such claim is concerned, void, for the reason that similar plates or cross-pieces, or widened shanks for similar purposes, were not first invented by said Norton, but have been known upwards of twenty years before, and that such devices, so made and so used, prior to any invention thereof by said Norton, were known generally to the trade of die sinkers and engravers, and made for a great variety of purposes; and that they were known generally to the trade of bookbinders, for stamping different marks and words at different points on book-backs by one and the same stamp; and to bank clerks generally, for stamping words and marks similarly situated on checks; and to bakers generally, for docking and stamping crackers with marks and impressions similarly situated; and were known to the leather and fur trade generally, for stamping impressions and marking leather and hides, and especially furs, with separate marks similarly situated; and were known to the soap trade generally, for stamping soap, with marks similarly situated; and were known to gentlemen generally, for marking linen with movable types confined in such cross-bar and producing with such types separate marks similarly situated. And this defendant says that such making and using of such cross-piece, handle, and separate printing or impressing devices, prior to any invention thereof by said Norton, was known specifically to James Harper, one of the firm of Harper & Brothers, in New York city, twenty years ago; and to John R. Hoole, of New York city, twenty years ago; and to Henry McCollom, formerly of New York city, but now residing at Owego, in the county of Tioga, in the State of New York, twenty years ago; and to Isaac McGay, of New York city, fifteen years ago; and to Robert Rogers, of New York city, fifteen years ago.

And that if the third clause of the claim in the aforesaid patent, reissued in 1864, be held to include a claim for all modes or methods of post-marking and cancellation of postage stamps with ink at a single blow, or be held to include a claim to such method of so doing, as is practiced in using the hand-stamps made by this defendant, as above described, then such patent is, so far as such claim is concerned, void for the reason that the same is described in the patent issued in 1859, and assigned as aforesaid.

And that if the fourth clause of the claim in the aforesaid patent, reissued in 1864, be held to include a claim to the employment and combination of post-marking devices with (any and all) postage-stamp cancelling devices, both being operated by one and the same handle, for the post-marking of letters, packets, &c., and for the destruction of postage stamps thereon with ink, or be held to include such instruments as are made by defendant, as above described, then said reissued patent is, so far as such claim is concerned, void for the reason that the same is contained in the patent issued in 1859, and assigned as aforesaid.

And this defendant, further answering and pleading, avers, on information and belief, that if the said letters patent dated 14th April, 1863, assigned and reissued, as aforesaid, shall be held to include in either of the above or any other point such a construction of hand-stamp as shall cancel the postage stamp with ink, and print the place and date at the same operation, or shall be held to include such a construction and such mode of operation for so doing as is involved in the said hand-stamp and canceller manufactured and delivered by this defendant, as aforesaid, then the said letters patent of 1863, reissued 1864, aforesaid, owned by the said plaintiffs, are, so far as such claim is concerned, void for the reasons above cited, and for the further reason that if the said patent of 1863, reissued 1864, be so held to contain any point in said stamps so made by de-

fendant, not contained in said 1859 patent, which had been contained in the caveats of said Norton, dated 1853 and 1854, or had been invented by said Norton at an earlier date than May 2, 1859, such point was conveyed to the said Ransford and Low, and through them to the present owners of the 1859 patent, by the deed of assignment executed by said Norton, dated May 2, 1859, and recorded in liber G⁵, page 73, and for the further reason that if it shall be held to have been not so assigned, then that it had been either abandoned or was fraudulently concealed by said Norton.

And this defendant, further answering said bill of complaint, avers, on information and belief, that if the said letters patent, dated 14th April, 1863, assigned and reissued as aforesaid, shall be held to include a claim to all means of constructing a hand stamp which shall cancel the postage stamp with ink, and print the place and date at the same operation, or shall be held to include such a construction and such mode of operation as is involved in the said hand stamp and canceller, manufactured and delivered by this defendant, as aforesaid, then the said letters patent of 1863, reissued 1864, aforesaid, owned by the said plaintiffs, are, so far as such claim is concerned, void, for the reason that said Norton was not the original and first inventor of such point or feature, but that such invention had been previously made by this defendant and others, which fact was known to Thomas H. Corbett, now residing at New York, as aforesaid, and Abram C. Beardsley, now residing in said city, and to Wm. A. Clement, Charles Smith, Munson Clark, John Post, James Gaylor, James Riley, and others, now employed in the New York city post office, and residing in said New York city; and for the further reason that such stamps were in use more than two years prior to the application for patent of 1863, reissued in 1864, aforesaid, which was dated January 5, 1863, and that such stamps were made by Thomas H. Corbett, at his manufactory, at No. 167 William street, New York city, aforesaid, and sold by him for the purpose of being used in the New York post office and elsewhere, in the year 1860, and that this was known to the said Thomas H. Corbett, now of the city of New York, and to Abram C. Beardsley, of said city, and for the reason that the said invention was publicly used, and was used for profit as a part of the post office machinery of the United States, for stamping the date, &c., and cancelling the postage stamps with ink at the same operation, on many thousands of letters per day, with the knowledge and consent of said alleged inventor Norton, in the year 1860, and that such extensive and prolonged use in 1860 was known to General John A. Dix, of the city of New York aforesaid, and to Charles Smith, a stamper in the New York city post office, and to John Post and W. A. B. Clement, aforesaid, and to the aforesaid Thomas H. Corbett and Abram C. Beardsley, now of said city, and to Cyrus A. Sherwood, of Troy, aforesaid, and that such use was in the New York city post office during that year; and for the further reason that the said reissue dated 23d day of August, 1864, so far as it can be held to include any claim to the hand stamps made by this defendant, as aforesaid, was surreptitiously and fraudulently obtained, and was obtained by misrepresenting the scope and character of said reissue, and of the said patent dated 1863, and of the said previous patent dated 1859, which fact will be proved on the trial of this cause.

All of which matters and things this defendant is ready and willing to aver, maintain, and prove in such manner as this honorable court shall direct, and he prays that he may hence be dismissed with judgment against the plaintiffs for his reasonable costs and disbursements in his behalf most wrongfully sustained.

EDMUND HOOLE,

Attorney in Person.

NEW YORK, October 8, 1864.

Wherefore it is now ordered that the issue so joined by and between the parties aforesaid be tried, adjudged, and determined at a circuit court in and for the said district, to be held at the city hall, in the city of Albany, in said district, before the said judges, on the second Tuesday of October, A. D. 1864, and to which time and place the proofs and pleadings are continued and brought by a certain stipulation in writing, signed by the said parties and duly filed in the office of the clerk of said court on the 5th day of September, 1864, and bearing date the 6th day of September, 1864, as hereto annexed. And now, at the said term this day, to wit, the second Tuesday of October, A. D. 1864, at the city hall, in the said city of Albany, came the said plaintiffs, Jacob Shavor and Albert C. Corse, by their said attorney, John B. Gale, and the said defendant, Edmund Hoole, comes in person and by his counsel, George Gifford: Whereupon, as to the issues of each and every matter of fact so joined between the parties aforesaid, it is now ordered by the said court then and there, to which time and place the same is continued and brought by the said stipulation, that the same be tried and determined by a jury.

At which time and place, and on Thursday, the 13th day of said October, A. D. 1864, before the honorable Nathan K. Hall, judge of said court, come the said Jacob Shavor and Albert C. Corse, plaintiffs, by their counsel, Joel Tiffany; and the said defendant, although duly and solemnly called, comes not on this said day, but makes default; whereupon the jurors of the jury, being duly summoned, do come, who to speak the truth of all the matters aforesaid, being duly chosen and sworn on this said 13th day of October, in the term aforesaid, say upon their oaths, and upon the proofs produced—That Marcus P. Norton, of the city of Troy, county of Rensselaer and State of New York, is the *original and first* inventor of the invention and improvements mentioned, contained, and set forth in the said plaintiffs' declaration above thereof described, and so as especially specified and contained in their *letters patent* thereto annexed and forming a part thereof, which said original patent was dated on the 14th day of April, 1863, and reissued bearing date the 23d day of August, 1864, and for and upon "improvements in post-marking letters, packets, &c., and cancelling postage stamps thereon," as and in the manner therein described and claimed.

And that the said invention and improvements so described and claimed in said reissued *letters patent* is useful, valuable, and important as and for the purposes specified and set forth in the plaintiffs' said declaration.

And that the said invention and improvements contained in said *letters patent* is now the sole and exclusive property of the said plaintiffs as set forth in their said declaration, and owned and held by them under and by virtue of a certain deed of assignment executed and delivered to them by the said Marcus P. Norton, said *original and first* inventor of said invention and improvements, which said deed of assignment bears date the 20th day of April, A. D. 1863, and duly recorded in the U. S. Patent Office, as set forth in their said declaration.

And that the said defendant, Edmund Hoole, has violated the said exclusive rights and privileges of the said plaintiffs, and infringed upon their said *letters patent* reissued bearing date the 23d day of August, 1864, in the manner as the said plaintiffs hath alleged, complained and set forth in their said declaration (here in court as aforesaid) against him, the said defendant, Edmund Hoole, and they assess the damages of the said plaintiffs, by reason of the said premises, over and above their just costs, at *six cents*—(*nominal damages, only*, being asked by the said plaintiffs upon the trial of said cause.)

Wherefore it is now considered that the said plaintiffs do recover against the said defendant, Edmund Hoole, damages to the sum of *six cents*, by the jurors in form aforesaid assessed, and costs, now here adjudge to the said plaintiffs, which said damages, costs and charges, in the whole, amount to *eighty-seven* dollars and *fifty-one* cents. And the said defendant in mercy, &c.

Judgment signed this 23d day of November, 1864. Digitized by Google
A. A. BOYCE, Clerk.

United States circuit court, northern district of New York.

JACOB SHAVOR and ALBERT C. CORSE }
against } At law.
 EDMUND HOOLE.

Stipulation for trial of this cause.

It is hereby agreed, by and between the above-named plaintiffs and the above-named defendant, that this cause may be brought on for trial at the next term of this court, to be holden at the city hall, in the city of Albany, in said district, on the *second* Tuesday of October, 1864, or as soon thereafter as the court will hear the same or order trial thereof. Trial of this cause may, at such time, be moved by either party; and the respective parties will, at such time, be ready to proceed to the trial of this cause, and if either party shall then fail to be ready for trial thereof, the party ready for trial may then and there proceed to the trial of this cause without any objection by the other party.

JACOB SHAVOR,
 ALBERT C. CORSE,
Plaintiffs, Troy, N. Y.
 EDMUND HOOLE,
Defendant, Mount Vernon, N. Y.

Dated at Troy, northern district of New York, this 6th day of September, 1864.
 Witness—

CHARLES D. KELLUM.

A true copy.

Attest :

A. A. BOYCE, *Clerk.*

At a United States circuit court held in and for the northern district of New York, in Albany, at the city hall in said city, on the 13th day of October, A. D. 1864.—

Present, the Hon. Nathan K. Hall, judge.

JACOB SHAVOR and ALBERT C. CORSE }
against }
 EDMUND HOOLE.

On motion of Mr. J. Tiffany, of counsel for the plaintiffs, ordered that a jury be empanelled in the cause, and that the parties proceed to trial.

The defendant being called failed to appear. Ordered, that his appearance be entered, &c. The following jurors, having been duly summoned, appeared, were openly drawn and sworn, to wit:

Jurors sworn.—James Coats, Andrew Keef, N. Armitage, John Young, George Davison, John Wilkins, William Adams, James McBride, J. Rundall, R. S. Orcutt, Jacob Ebel, F. Hughes.

Plaintiff's testimony.—Marcus P. Norton, witness.

Documentary evidence was then read on behalf of plaintiffs.

The jury having agreed upon their verdict, and being called, on their oath do say that they find for the plaintiffs six cents damages. Ordered judgment *nisi*.

AUGUSTUS A. BOYCE, *Clerk,*
Utica, New York.

UNITED STATES OF AMERICA,

Northern District of New York, ss.

To all to whom these presents shall come, greeting :

Know ye that I, Augustus A. Boyce, clerk of the circuit court of the United States, in and for the northern district of New York, in the second circuit, having inspected the files and records of my said office, kept by me in the city of Utica, do find therein a record of which the preceding is a true and correct copy of the whole thereof.

In testimony whereof, I have hereunto subscribed my name, and have hereto affixed the seal of the said circuit court, at my office in Utica, in said district, this 8th day of December, A. D. 1864.

SEAL.]

AUGUSTUS A. BOYCE, *Clerk.*

TRANSIT OF GOODS TO AND FROM CANADA.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the House of 5th instant, in relation to the transit of goods to and from Canada.

JANUARY 20, 1865.—Referred to the Committee on Commerce and ordered to be printed.

TREASURY DEPARTMENT,
January 19, 1865.

SIR: I have the honor to reply to a resolution of the House of Representatives of the 20th instant, to wit: "*Resolved*, That the Secretary of the Treasury be directed to inform the House under what law goods, wares, merchandise, produce, &c., are permitted to pass from the United States through Canada, and again into the United States," that the 4th article of the reciprocity treaty between the United States and her Britannic Majesty, ratified by the United States on the 9th day of August, 1854, grants to "the citizens and inhabitants of the United States * * * * the right to navigate the river St. Lawrence, and the canals in Canada used as the means of communicating between the great lakes and the Atlantic ocean, with their vessels, boats, and craft, as fully and freely as the subjects of her Britannic Majesty, subject only to the same tolls and other assessments as now are, or may hereafter be, exacted of her Majesty's subjects."

The 5th section of the warehousing act of March 28, 1854, provides, "that any goods, wares, or merchandise, duly entered for warehousing, * * * * may be conveyed over any foreign territory the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory;" and the 9th section of the same act authorizes the Secretary of the Treasury, "from time to time, to establish rules and regulations, not inconsistent with the laws of the United States, for the due execution of its provisions."

The tariff act of 1846 and subsequent tariff acts provide for admission, free of duty, of "goods, wares, and merchandise, the growth, production, or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with."

It will be perceived by the foregoing acts, and regulations in pursuance thereof, that goods in bond, imported goods duty-paid, and productions of the United States, are, by virtue of the aforesaid treaty stipulations, permitted to pass through Canada in American vessels by way of the St. Lawrence and the Canadian canals.

Yet these several acts do not provide for the transit of merchandise through Canada by other routes than those designated by the reciprocity treaty. It may be remarked, however, that merchandise passing from one port of the United States to another, though the transit may in part be through a foreign territory, has not been regarded as *exported* within the meaning of the law; the destination being to a port in the United States, and the merchandise not being unladen within the foreign jurisdiction.

If all the requirements of law regulating the export and import of merchandise have been substantially complied with, and all the proper precautions taken to prevent frauds on the revenue, it has not been thought necessary to inquire by what authority the merchandise is permitted to pass through the foreign jurisdiction to its port of destination in our territory. It has been regarded sufficient that the foreign government makes no objection. But to insure the protection of the revenue, the department requires the merchandise so passing in transit from one port of the United States to another, over Canadian railways, to be conveyed in locked cars and to be accompanied by an officer of our customs through its entire transit.

The condition of merchandise so transported differs in no essential respect from that conveyed between the same ports in vessels which pass through foreign waters, except that in the transit by land there is the additional security of actual and continued custody by the customs authorities of the United States.

With great respect,

W. P. FESSENDEN,
Secretary of the Treasury.

Hon. S. COLFAX
Speaker of the House of Representatives.

PARROTT RIFLED GUNS.

LETTER

FROM

THE SECRETARY OF THE NAVY,

IN ANSWER TO

A resolution of the House of 5th instant, in relation to bursting of guns at the bombardment of Fort Fisher.

JANUARY 20, 1865.—Referred to the Committee on Naval Affairs and ordered to be printed.

NAVY DEPARTMENT, January 19, 1865.

SIR: I have the honor to acknowledge the receipt of the resolution of the House of Representatives, passed on the 5th instant, requesting the Secretary of the Navy to communicate to the House, so far as he has knowledge, "what number of guns were burst on board our fleet, in the late bombardment of Fort Fisher; on what ships they were mounted; the cause of their failure; the number of persons killed and wounded thereby; and whether any of such guns were of wrought-iron construction."

From information received thus far it is ascertained that five Parrott rifled guns burst on board our fleet during the bombardment of Fort Fisher, on the 24th, 25th, and 26th of December, 1864; that they were mounted, one each, on board the Ticonderoga, Juniata, Mackinaw, Quaker City, and Yantic, and that forty-five persons are reported to have been killed and wounded thereby.

The cause of their bursting cannot be determined for want of further data.

None of these guns were entirely of wrought-iron construction; they were of cast-iron, strengthened at the breech by a wrought-iron band.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

NAVAL RECRUITS.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

Resolution of the House of 5th instant, relative to the apportionment of naval recruits among the different enrolment districts.

JANUARY 20, 1865.—Referred to the Committee on Naval Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 20, 1865.

SIR: I have the honor to transmit herewith the enclosed report of the Provost Marshal General, in answer to the resolution adopted by the House of Representatives on the 5th instant, directing the Secretary of War "to report to the House the rule adopted by him, if any, in apportioning naval recruits among the different enrolment districts under section eight of 'An act further to regulate and provide for the enrolling and calling out the national forces, and for other purposes,' approved July 4, 1864, and to state, further, the 'proof of residence' required by him in making the assignment of naval recruits under that section, and by what provision of law in the apportionment in the army is a man enlisted for three years counted as three men."

I have the honor to be your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT, PROVOST MARSHAL GENERAL'S OFFICE,
Washington, January 9, 1865.

SIR: I have the honor to acknowledge the receipt of a "resolution of the House of Representatives requesting the Secretary of War to report the rule adopted in apportioning naval (credits) recruits among the different enrolment districts, under section 8 of 'An act further to regulate and provide for the enrolling and calling out the national forces, and for other purposes,' approved July 4, 1864, the 'proof of residence' required, and by what provision of law in the army apportionment a man enlisted for three years is counted as three men."

On the two branches of the inquiry I respectfully report as follows.

To the first, relating to naval credits :

The number of men enlisted in the naval service of the United States who have been credited on the military quotas of the respective States, (or such portion of them as were entitled thereto,) under section 8, act of July 4, 1864, is sixty-seven thousand six hundred and eighty-seven, (67,687.) This includes all naval enlistments from April 17, 1861, to February 24, 1864. The principle was, to credit these men, as required by the act, to their places of residence, as far as it was practicable to do so, and according to the rules and principle governing in crediting men enlisted into the army.

Commissions were appointed by the Secretary of War to, collect the proof necessary to determine the legality of the claims. Upon this proof credits were allowed as required by the act of Congress.

The evidence taken by the commissions was procured by official certificate from the records of the Navy Department in Washington, from the commanding officers of receiving ships and naval rendezvous, and by affidavits and certificates of supervisors of towns and counties, and by such other data as was deemed reliable. The commissions were instructed that the State in which enlistments had been made would be entitled to credit therefor, unless it should appear by more direct evidence that they belonged elsewhere.

To the second branch of the inquiry, asking "by what provision of law in the army apportionment a man enlisted for three years is counted as three men."

In filling the quotas of the army apportionment under a call, a man enlisting, whether for one, two, or three years, is counted as one man. In making up the apportionment, however, under a call for troops, the law requires that the President shall take into consideration the number of men previously furnished by the different localities, *and the periods of their service*, to determine the amount of military service rendered by them, and the amount due from them respectively, and to equalize, as far as practicable, the burden to be borne. In executing this provision of law, a district which has put in a given number of men for *three years' service* is regarded as being entitled, *in the next apportionment*, to credit for having furnished three times as great an amount of service as one similarly situated which may have put in the same number of men for one year's service.

The provision of law governing in this matter is found in section 12 of the "Act approved March 3, 1863, for enrolling and calling out the national forces, and for other purposes."

I have the honor to be, sir, very respectfully, your obedient servant,

JAMES B. FRY,

Provost Marshal General.

Hon. EDWIN M. STANTON,

Secretary of War, Washington, D. C.

EXCHANGE OF PRISONERS.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of 21st December last, relative to the exchange of prisoners of war.

JANUARY 23, 1865.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 21, 1865.

SIR: In answer to the resolution of the House of Representatives of the 21st December, calling for the correspondence in reference to the exchange of prisoners, I have the honor to submit herewith the report of the Adjutant General, together with such communications upon the subject as have not heretofore been published.

The correspondence of Major General Butler details the action in regard to the exchange of prisoners under the authority conferred upon him by the order of the War Department.

On the 15th October the subject of exchanges was placed under the direction of Lieutenant General Grant, with full authority to take any steps he might deem proper to effect the release and exchange of our soldiers, and of loyal persons held as prisoners by the rebel authorities. He was instructed that it was the desire of the President that no efforts consistent with national safety and honor should be spared to effect the prompt release of all soldiers and loyal persons in captivity to the rebels as prisoners of war, or on any other grounds, and the subject was committed to him with full authority to act in the premises as he should deem right and proper. Under this authority the subject of exchanges has from that time continued in his charge, and such efforts have been made as he deemed proper to obtain the release of our prisoners.

An arrangement was made for the supply of our prisoners—the articles to be distributed under the direction of our own officers, paroled for that purpose; and the corresponding privilege was extended to the rebel authorities. In order to afford every facility for relief, special exchanges have been offered whenever desired on behalf of our prisoners. Such exchanges have, in a few instances,

been permitted by the rebel authorities, but in many others they have been denied.

A large number of exchanges, including all the sick, has been effected within a recent period. The Commissary General of Prisoners has been directed to make a detailed report of all the exchanges that have been accomplished since the general exchange ceased. It will be furnished to the House of Representatives as soon as completed.

The last communication of General Grant gives reason to believe that a full and complete exchange of all prisoners will speedily be made. It also appears from his statement that weekly supplies are furnished to our prisoners, and distributed by officers of our own selection. His letter is subjoined as follows :

“HEADQUARTERS ARMIES OF THE UNITED STATES,
“*Washington, D. C., January 21, 1865.*

“SIR : I have authorized Colonel Mulford, agent of exchange, to renew negotiations for the exchange of all prisoners now held by either party. The first interview between our agent and Colonel Ould, rebel agent, has already been had. No doubt but that an arrangement will be entered into. Indeed, on the strength of that interview, an exchange—limited one—is now going on near Richmond.

“Yours, truly,

“U. S. GRANT, *Lieutenant General.*

“Hon. E. M. STANTON,
“*Secretary of War.*

“We are sending supplies to our prisoners at least weekly. They are received by officers of our own selection, (released federal prisoners,) who distribute them as directed.

“U. S. G.”

Supplies furnished by friends of prisoners are also forwarded for distribution in the same manner. The nature of the supplies authorized to be furnished by individuals is specified in the annexed order of the department.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

General Orders, No. 299.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, December 7, 1864.

I. Brigadier General Joseph Hays, United States volunteers, and Colonel Stephen M. Weld, jr., 56th Massachusetts volunteers, prisoners of war, are selected by the government of the United States as the officers to be placed on parole, agreeable to the arrangements entered into by Lieutenant General Grant and Commissioner Ould to receive and distribute to the United States prisoners of war such articles of clothing and other necessities herein mentioned as may be issued by the government or contributed from other sources.

Should either General Hays or Colonel Weld be unable to perform these duties, Colonel Thomas H. Butler, 5th Indiana cavalry, and Lieutenant Colonel John A. Mann, 202d Pennsylvania volunteers, are designated as their alternates.

II. The United States government will forward to its prisoners of war in the south the following articles :

Uniform hats,	Flannel shirts,	Blankets, woollen,
Uniform caps,	Drawers,	Blankets, gum,
Uniform coats,	Bootees,	Commissary stores.
Uniform jackets,	Stockings,	

The friends of the United States prisoners of war confined in the south are permitted to forward to them, by flag-of-truce boat or other authorized channel, the following articles :

Coats,	Pants,	Vests,
Underclothes,	Socks,	Hats,
Caps,	Shoes,	Handkerchiefs,
Suspenders,	Looking-glasses,	Towels,
Brushes,	Combs,	Clothes brooms,
Buttons,	Tape,	Thread,
Sewing cotton,	Pins and needles,	Scissors,
Pocket knives,	Paper,	Envelopes,
Steel pens,	Lead pencils,	Penknives,
Postage stamps,	Tobacco,	Cigars,
Pipes,	Snuff,	Crushed sugar,
Sirups,	Family soap,	Butter,
Lard,	Smoked beef,	Beef tongue,
Bologna sausage,	Corn meal,	Nutmegs,
Pepper,	Mustard,	Table salt,
Salt fish,	Crackers,	Cheese,
Pickles,	Sauces,	Vegetables,
Dried fruit,	Lemons,	Nuts,
Apples,	Matches,	Yeast powder,
Crockery,	Glassware,	Tinware,
	Meats and fish in cans.	

III. All articles for prisoners of war will be forwarded to Colonel John E. Mulford, agent for exchange of prisoners of war, Fort Monroe, Virginia.

By order of the Secretary of War :

E. D. TOWNSEND,
Assistant Adjutant General.

Official :

E. D. TOWNSEND,
Assistant Adjutant General.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, January 21, 1865.

SIR : In compliance with your instructions I have the honor to submit herewith copies of communications in reference to the exchange of prisoners of war, called for by resolution of the House of Representatives, dated December 21, 1864.

The copies embrace correspondence between Lieutenant General Grant, general-in-chief; Major General Butler, commanding department of Virginia and North Carolina; Major General Halleck, chief of staff; Major General Hitchcock, commissioner, and Lieutenant Colonel Ludlow, agent for exchange of prisoners, with General R. E. Lee, and Mr. Robert Ould, the commissioner of the rebel government;

EXCHANGE OF PRISONERS.

Between Major General Banks, commanding department of the gulf, and the rebel Generals R. Taylor and Green, in Louisiana;

Between Major General Foster, commanding department of the south, and the rebel General S. Jones, at Charleston;

Also communications on the subject of exchanges, with Major Generals Canby, at New Orleans, Buell and Burbridge, in Kentucky, Curtis, in Missouri, Rosecrans, in Tennessee, Schenck, at Baltimore, and Wm. T. Sherman, at Atlanta.

The correspondence extends over a period of time from June, 1862.

I am, sir, with great respect, your most obedient servant,

E. D. TOWNSEND,

Assistant Adjutant General.

Hon. EDWIN M. STANTON,

Secretary of War.

HEADQUARTERS ARMIES OF THE UNITED STATES,

Washington, D. C., January 21, 1865.

SIR: I have authorized Colonel Mulford, agent of exchange, to renew negotiations for the exchange of all prisoners now held by either party. The first interview between our agent and Colonel Ould, rebel agent, has already been had. No doubt but that an arrangement will be entered into. Indeed, on the strength of that interview, an exchange—limited one—is now going on near Richmond.

Yours, truly,

U. S. GRANT,

Lieutenant General.

Hon. E. M. STANTON,

Secretary of War.

We are sending supplies to our prisoners, at least weekly. They are received by officers of our own selection, released federal prisoners, who distribute them as directed.

U. S. G.

HEADQUARTERS ARMIES OF THE UNITED STATES,

October 15, 1864.

GENERAL: A communication signed R. Ould, agent of exchange, dated October 7, instant, mailed at Fortress Monroe, and addressed to me, is herewith referred to you, together with a paper that accompanied it, bearing the same signature, dated October 6, and addressed to Major John E. Mulford, assistant agent of exchange. You are authorized and instructed to take such action in reference to said papers and the subject-matter to which they relate as you may deem best adapted to the relief of our soldiers held as prisoners by the rebels. You are also authorized to take any steps that you may deem proper to effect the release and exchange of our soldiers and all loyal persons held as prisoners by the rebel authorities.

It is the desire of the President that no efforts consistent with national safety and honor be spared to effect the prompt release of all soldiers and loyal persons in captivity to the rebels as prisoners of war, or on any other grounds; and the

subject is committed to you with full authority to act in the premises as you shall deem right and proper.

By order of the President.

Lieutenant General GRANT.

EDWIN M. STANTON,
Secretary of War.

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy :

E. D. TOWNSEND,
Assistant Adjutant General.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., October 7, 1864.

SIR : On the 6th instant I addressed the accompanying letter to Major John E. Mulford, assistant agent of exchange.

I think it proper to notify you that I have done so in order that you may be made acquainted at an early date with the views of the confederate authorities in relation to the matter to which that communication refers.

Respectfully, your obedient servant,

RO. OULD,
Agent of Exchange.

Hon. EDWIN M. STANTON,
Secretary of War.

[Endorsement.]

OCTOBER 15, 1864.

Referred to Lieutenant General Grant, with authority to act upon the subject in such manner as he may deem proper, and with authority to take such measures as he deems consistent with national honor and safety, for the release of all soldiers and loyal persons held by the rebels in captivity.

EDWIN M. STANTON,
Secretary of War.

A true copy :

E. D. TOWNSEND,
Assistant Adjutant General.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., October 6, 1864.

SIR : As it appears to be more than probable that a large number of prisoners will be held in captivity by both belligerents during the coming winter, the cause of humanity, to which, though foes, we all owe a common allegiance, demands that some measures should be adopted for the relief of such as are held by either party. To that end I propose that each government shall have the privilege of forwarding, for the use and comfort of such of its prisoners as are held by the other, necessary articles of food and clothing. The manner of their distribution, with all proper safeguards, can be agreed upon in the future. A fair reciprocity is only asked.

The articles that can be mutually sent can also be made the subject of agreement. I propose that each may send necessary clothing and blankets, and rations of meat, bread, coffee, sugar, tobacco, pickles, and vinegar. I would sug-

gest that the receipt of the stores and their distribution among the prisoners for whom they are intended might be authenticated by the certificate of the senior officer at the respective camps or depots.

In order to carry out this arrangement with effectiveness, it would be necessary that we should make purchases outside the limits of the Confederate States, and then to ship them to one of your ports. It would be impracticable to send the stores by your flag-of-truce boats.

Of course the supplies referred to in this communication are to be considered as being in addition to such rations as are furnished by the government which has the prisoners in custody. Neither belligerent is to be discharged from the obligation of feeding and clothing the prisoners in its charge.

This is a matter of such grave importance that I sincerely trust an early and favorable response will be made.

Respectfully, your obedient servant,

RO. OULD,
Agent of Exchange

Major JOHN E. MULFORD,
Assistant Agent of Exchange.

ADJUTANT GENERAL'S OFFICE,
January 21, 1865.

A true copy:

E. D. TOWNSEND,
Assistant Adjutant General.

[Telegram.—Time sent, 10.40 p. m.]

OFFICE UNITED STATES MILITARY TELEGRAPH,
War Department, Washington, D. C., April 14, 1864.

Major General BUTLER, *Fort Monroe, Va.:*

Your report respecting negotiations with Commissioner Ould for the exchange of prisoners of war has been referred to me for my orders. Until examined by me, and my orders thereon are received by you, decline all further negotiations.

U. S. GRANT,
Lieutenant General.

True copy:

A. E. H. JOHNSON.

[Telegram.—Received in cypher.]

FORT MONROE, VA, *April 20, 1864.*

Lieutenant General GRANT, *Washington, D. C.:*

Instructions in regard to exchange of prisoners received and will be implicitly followed. I assume, however, that they are not intended to interfere with the special exchanges of sick and wounded prisoners on one side and the other now going on.

BENJ. F. BUTLER,
Major General Commanding.

True copy:

A. E. H. JOHNSON.

[Telegram.—Time sent, 9.30 p. m.]

OFFICE UNITED STATES MILITARY TELEGRAPH,
War Department, Washington, D. C., April 20, 1864.

Major General BUTLER, *Fort Monroe, Va.:*

Receive all the sick and wounded the confederate authorities will send you, but send no more in exchange.

U. S. GRANT,
Lieutenant General.

True copy :

A. E. H. JOHNSON.

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 30, 1864.

I have the honor to transmit herewith copies of correspondence between Judge Ould and myself upon the matter of supplying blankets to our prisoners at and in the vicinity of Richmond; also letters relating to the general supplying of prisoners upon both sides, and the shipment of confederate cotton from Mobile.

I am, very respectfully, your obedient servant,

U. S. GRANT,
Lieutenant General.

Hon. E. M. STANTON,
Secretary of War.

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy :

E. D. TOWNSEND,
Assistant Adjutant General

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 24, 1864.

SIR: I am informed that there is quite a number of federal prisoners in Richmond who are suffering for want of proper clothing. I would respectfully request the authority to send for their benefit a few hundred blankets, and ask that a commissioned officer from among the prisoners be allowed to receive and distribute them. If my request in this matter be acceded to, I will be pleased to learn at what point and at what time they will be received, and the name of the officer designated to receive the clothing.

Very respectfully, your obedient servant,

U. S. GRANT,
Lieutenant General.

Judge Ro. OULD,
Agent of Exchange.

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy :

E. D. TOWNSEND,
Assistant Adjutant General.

RICHMOND, VA., *December 27, 1864.*

SIR: Your note of the 24th instant is received. You can send as many blankets for the benefit of the federal prisoners in Richmond as you may think proper. If you choose you may send others for those confined in other places. The blankets will be received at Boulware's wharf, (otherwise known as the "Graveyard,") on James river. In order to give you sufficient time, I would suggest next Saturday, the 31st instant, at one o'clock p. m., as the day and hour when the articles will be received. The four officers highest in rank, (not in hospital,) now at the Libby, are Lieutenant Colonel Hutchins, 1st New Hampshire cavalry; Major W. N. Owens, 1st Kentucky cavalry; Captain J. M. Wallace, 3d Delaware; and Captain J. M. Watson, 2d New York mounted rifles. You can select either one of them as the consignee. I will deliver the blankets to him, taking his receipts in duplicate, one of which I will forward to you. He and as many assistants as he may need will be given such a parole as will enable them to discharge their duty effectively. Every reasonable and proper effort will be made by the confederate authorities to secure such a distribution as you may desire. By using the word "blankets" I do not wish to be understood as limiting the supplies to that article.

Respectfully, your obedient servant,

RO. OULD,
Agent of Exchange.

Lieutenant General U. S. GRANT.

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy:

E. D. TOWNSEND,
Assistant Adjutant General.

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 28, 1864.

SIR: I will cause one thousand blankets to be conveyed on the 31st to the point indicated by your communication of the 27th instant. The blankets will be consigned to the care of Lieutenant Colonel Hutchins, 1st New Hampshire cavalry, for distribution among prisoners of war (federal) confined in Richmond and vicinity.

Very respectfully, your obedient servant,

U. S. GRANT,
Lieutenant General.

Judge R. OULD,
Agent of Exchange.

Official copy:

E. D. TOWNSEND,
Assistant Adjutant General.

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 28, 1864.

[Special Orders, No. 159.]

III. Major General B. F. Butler, commanding army of the James, will send forward and deliver to Judge R. Ould, agent of exchange, C. S. A.

at Boulware's wharf, on the James river, at 1 o'clock p. m., Saturday, December 31, 1864, one thousand army blankets, consigned to Lieutenant Colonel Hutchins, 1st New Hampshire cavalry, for distribution to federal prisoners of war confined at Richmond and vicinity.

By command of Lieutenant General Grant.

Official :

T. S. BOWERS,
Assistant Adjutant General.

T. S. BOWERS,
Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,
January 22, 1864.

True copy :

E. D. TOWNSEND,
Assistant Adjutant General.

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 28, 1864.

Please instruct Lieutenant Colonel Hutchins, 1st New Hampshire cavalry, consignee of blankets for federal prisoners at Richmond, to be sent through Judge Ould, on the 31st instant, to distribute said blankets among such of our prisoners at Richmond as may be without blankets, at the rate of one to each officer and enlisted man. Such of them as are already supplied with that number will not be furnished additional ones. Should he have any on hand after supplying our prisoners at and in the vicinity of Richmond, he will procure them to be sent and distributed in like manner among our prisoners at the nearest point to Richmond where he may have any.

By command of Lieutenant General Grant.

JOHN A. RAWLINS,
Brigadier General and Chief of Staff.

Major General B. F. BUTLER,
Commanding Army of the James.

Official :

T. S. BOWERS,
Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy :

E. D. TOWNSEND,
Assistant Adjutant General.

RICHMOND, VA., *December 27, 1864.*

SIR: I have received Brigadier General William N. R. Beall's letter and your endorsement thereon.

If you will refer to my letter of the 11th of November last, addressed to yourself, you will find this paragraph, to wit:

"The reception of supplies, and their subsequent distribution among the prisoners on both sides, shall be certified by a committee of officers confined in the prisons so supplied. Such a parole will be given to such officers as will

enable them to carry out this agreement with due facility. They will report, through the proper agents, their proceedings to their respective governments."

When I framed the foregoing paragraph, my idea was that a committee of three from each prison on both sides would be selected and paroled to attend to the distribution at the prison to which the committee belonged. That seemed to me to be the best plan. If it was carried out there would be on each side three times as many persons selected as there were prisoners. I now again respectfully suggest that this plan be adopted.

If you desire that six or more federal officers shall be paroled to attend to the *reception* of such *supplies* as you may send, it will be done, although I do not see the necessity for any such number. It will take more to attend to the *distribution*. As many will be paroled for the latter purpose as you desire.

I take it for granted that when supplies are sent they will be consigned to some one named party. He will give duplicate receipts for the same, one of which will be forwarded to your government. If it does not correspond to the invoice, some irregularity will have intermediately taken place, which can be detected and corrected.

The consignee and two others (to be named by him if you choose) will attend to the distribution at the particular prison, and will forward a certificate of that fact to their government. It seems to me that this plan is simple, and will be effective. If you will suggest any other, or any addition to the foregoing, which will more effectually carry out the views of both parties for the speedy and certain relief of prisoners on both sides, it will be cheerfully adopted by our side. You may rest assured that the confederate authorities will consent to any measure that will best secure the end proposed. If this plan is adopted, it would be well to have at least three officers at each prison, on both sides.

Respectfully, your obedient servant,

RO. OULD,

Agent of Exchange.

Lieutenant General U. S. GRANT, U. S. A.

A true copy :

T. S. BOWERS,

Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,

January 22, 1865.

True copy :

E. D. TOWNSEND,

Assistant Adjutant General.

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., December 28, 1864.

SIR: Your communication of the 27th instant, acknowledging receipt of Brigadier General William N. R. Beall's letter, is received. I think no better plan than that proposed by you for the distribution of contributions for prisoners of war can be devised, viz:

"The reception of supplies, and their subsequent distribution among the prisoners on both sides, shall be certified by a committee of officers confined in the prisons so supplied. Such a parole will be given by such officers as will

enable them to carry out this agreement with due facility. They will report, through the proper agent, their proceeding to their governments."

As I understand it, under this arrangement, but one officer of each party will be necessary, as a general agent, to receive all supplies.

This general agent will consign such supplies to some one named officer at such prison to be supplied, and see that they reach such officers.

The consignee, with two other officers, to be selected by him, will constitute a committee to attend to the distribution for that particular prison, and will forward a certified statement of the amount received and distributed to their respective governments through their proper agents.

Respectfully, &c.,

U. S. GRANT, *Lieut. General.*

Judge Ro. OULD, *Agent of Exchange.*

Official copy:

T. S. BOWERS, *Assist. Adjt. General.*

ADJUTANT GENERAL'S OFFICE,

January 22, 1865.

True copy:

E. D. TOWNSEND, *Assist. Adjt. General.*

RICHMOND, VA., *December 27, 1864.*

SIR: I have received information from Mobile, of the date of the 25th instant, that the thousand bales of cotton were on board of a steamer at that place, waiting for a declaration of readiness on the part of the federal authorities to receive the same. Before the receipt of that information, I was strongly in hopes that the cotton was on its way to New York. If, in any manner, you can hasten the time of its reception on board a federal vessel, I will be obliged to you.

Respectfully, your obedient servant,

RO. OULD, *Agent of Exchange.*

Lieutenant General U. S. GRANT,

United States Army.

A true copy:

T. S. BOWERS, *Assist. Adjt. General.*

ADJUTANT GENERAL'S OFFICE.

January 22, 1865.

True copy:

E. D. TOWNSEND, *Assist. Adjt. General.*

HEADQUARTERS ARMIES OF THE UNITED STATES,

City Point, Va., December 28, 1864.

SIR: Immediately on receipt of yours yesterday, in relation to cotton being on board steamer at Mobile, waiting notice of readiness on the part of the United States authorities to receive it, I telegraphed to the Secretary of War as follows:

"Judge Ould informs me that one thousand bales of cotton were on ship-board at Mobile on the 25th, waiting a declaration of readiness on the part of

the federal authorities to receive the same. I supposed the commanding officer at Mobile had been notified long ago to receive the cotton, when offered, and that it had been received in New York before this. Will you please have the notice given now?"

I think there has been blundering elsewhere than at Washington. All the correspondence between General Lee, you, and myself, has been promptly forwarded there, and I have never received notice of disapproval of any part of my course. I immediately, on notifying you that your request to ship one thousand bales of cotton from Mobile was acceded to, I telegraphed, or wrote, to Washington, asking notice to be sent to the federal commander in Mobile bay of this agreement, and to instruct him to notify, under flag of truce, the commanding officer in Mobile his readiness to receive the cotton whenever the latter was ready to deliver it.

Respectfully, &c.,

U. S. GRANT, *Lieut. General.*

Judge Ro. OULD, *Agent of Exchange.*

Official:

T. S. BOWERS, *Assist. Adjt. General.*

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy:

E. D. TOWNSEND, *Assist. Adjt. General.*

UNITED STATES MILITARY TELEGRAPH.

[By telegraph from Washington.—Dated December 29, 1864.]

To Lieutenant General GRANT:

General Halleck informs me the necessary notice and orders in respect to the cotton were forwarded some time ago, in duplicate, to Generals Canby and Granger. They are repeated to-day.

EDWIN M. STANTON,
Secretary of War.

HEADQUARTERS ARMIES OF THE UNITED STATES,
In Field, City Point, Va., December 30, 1864.

Official copy respectfully forwarded for information of Judge R. Ould, agent of exchange C. S. A.

U. S. GRANT, *Lieut. General.*

Official:

T. S. BOWERS, *Assist. Adjt. General.*

ADJUTANT GENERAL'S OFFICE,
January 22, 1865.

True copy:

E. D. TOWNSEND, *Assist. Adjt. General.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., January 23, 1865.

Hon. E. M. STANTON, *Secretary of War*:

SIR: In compliance with your instructions, I submit herewith copies of all papers and correspondence filed at these headquarters in relation to exchange of prisoners of war.

Very respectfully, your obedient servant,

H. W. HALLECK,
Major General, Chief of Staff.

MISCELLANEOUS.

McCLELLAN'S HEADQUARTERS,
October 3, 1862.

Major General HALLECK:

General Stuart, of the rebel army, has sent in a few of our prisoners, under a flag of truce, paroled with terms to prevent their fighting the Indians, and evidently seeking to commit us to their right to parole our prisoners in that way. My inclination is to send the prisoners back, with a distinct notice that we will recognize no parole given to our prisoners by the rebels as extending beyond a prohibition against fighting them. Yet I wish your opinion upon it, based both upon the general law and our cartel. I wish to avoid violations of law and bad faith. Answer as quick as possible, as the thing, if done at all, should be done at once.

A. LINCOLN.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 3, 1862.

To the PRESIDENT, *McClellan's Headquarters*:

Your proposal to send back prisoners who have given an unauthorized parole accords with the general rule of war, and, I think, cartel. The enemy has no right to require any other than the usual parole, "not to bear arms against the Confederate States during the war or until exchanged," nor have our prisoners a right to give any other.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 3, 1862.

To the PRESIDENT, *McClellan's Headquarters*:

When I telegraphed you this morning I had only heard the cartel read by the Secretary of War. I have since examined the original document, and withdraw my opinion for further consideration. I am disposed to think the parole is made by the cartel to include *all* military duty.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

EXCHANGE OF PRISONERS.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 4, 1862.

To the PRESIDENT, *General McClellan's Headquarters*:

After full consultation with Secretary of War and Colonel Holt, it is concluded that the parole under the cartel does not prohibit doing service against the Indians.

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

JACKSON, TENNESSEE, October 7, 1862.

Major General HALLECK:

What shall be done with prisoners taken in the late engagement?

U. S. GRANT.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 8, 1862.

Major General GRANT, *Jackson*:

Prisoners of war will be paroled and delivered to the enemy at some point within his lines. A receipted list must be taken in duplicate, and one copy sent to adjutant general, in order to effect an exchange. * * *

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

LEBANON, KY., October 23, 1862.

Major General HALLECK:

As I understand the cartel for exchange of prisoners, either party may, without consulting the other, release from parole and return to duty any of its prisoners of war whenever it turns over an equivalent of paroled prisoners to the other. Am I right?

D. C. BUELL.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 23, 1862.

Major General BUELL, *Lebanon*:

See last clause of article 7 in connexion with article 5 of cartel for exchange of prisoners. On delivering prisoners at a point agreed upon, you can release from parole an equivalent of your own.

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

WASHINGTON, D. C., *December 30, 1862.*

Major General CURTIS, *St. Louis* :

No officers prisoners of war will be released on parole till further orders.

H. W. HALLECK, *General-in-Chief.*

Same to General WRIGHT, *Cincinnati*; General ROSECRANS, *Nashville*; General GRANT, *Mississippi*; General SCHENCK, *Baltimore*; General DIX, *Fort Monroe*; General FOSTER, *Newbern*; General BANKS, *New Orleans*.

H. Q. A., *January 6, 1865.* Official :

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., January 4, 1863.

Major General CURTIS, *St. Louis* :

It is understood that the rebel government has refused to parole and exchange our officers. We shall neither parole nor send forward for exchange any more officers till this question is settled.

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H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official :

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., January 27, 1863.

Lieutenant Colonel LUDLOW, *Fort Monroe* :

The Secretary of War directs that you retain Surgeon J. C. Green as a hostage for Surgeon Rucker.

Confederate officers will not, for the present, be exchanged for specific equivalents.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official :

D. C. WAGER, *A. A. G.*

FORT MONROE, *January 23, 1863.*

Colonel J. C. KELTON, *A. A. G.* :

We have three confederate officers confined at Fort Norfolk. Shall they be paroled and sent to Richmond to be exchanged for specific equivalents of our officers confined there, or return in ten days ?

WM. N. LUDLOW,
Lieutenant Colonel, &c.

H. Q. A., *January 6, 1865.* Official :

D. C. WAGER, *A. A. G.*

ST. LOUIS, *January 24, 1863.*

Major General HALLECK :

I have formerly discharged prisoners of war who seem worthy and willing to renounce rebel service, no United States order conflicting. I ask the discretionary power; some two hundred of the Murfreesboro' prisoners desire to take the oath.

S. R. CURTIS, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., January 25, 1863.

Major General CURTIS, *St. Louis :*

Prisoners of war (not officers) who ask to take the oath of allegiance may, in your discretion, be released.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

BALTIMORE, *February 3, 1863.*

Major General HALLECK, *General-in-Chief:*

Not remembering the extent of your verbal instructions, I repeat the question, Shall rebel surgeons be refused parole under the order of December 30 ?

ROBT. C. SCHENCK, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., February 3, 1863.

Major General SCHENCK, *Baltimore :*

Rebel surgeons, prisoners of war, are to be treated as provided in the cartel, so long as the enemy observes the cartel in respect to medical officers.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

CINCINNATI, *February 17, 1863.*

Major General H. W. HALLECK, *General-in-Chief:*

Colonel Lynch, commanding at Camp Butler, telegraphs that General Curtis has instructed him to release rebel prisoners upon their taking oath of allegiance. Camp Butler being in this department, Colonel Lynch refers the matter here for instructions. What shall be done ?

H. G. WRIGHT, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,

*Washington, D. C., February 17, 1863.*Major General WRIGHT, *Cincinnati* :

Rebel prisoners, who do not wish to be exchanged, and offer to take the oath of allegiance, are released when, upon proper examination and evidence, it is believed that they are sincere in this course. If there is good reason to doubt their sincerity, they will not be released.

H. W. HALLECK, *General-in-Chief*.H. Q. A., *January 6, 1865.* Official :D. C. WAGER, *A. A. G.*FORT MONROE, VA., *February 19, 1863.*Major General HALLECK, *General-in-Chief* :

I have just returned from City Point from a conference with Mr. Ould. The legislature of Virginia will overrule Governor Letcher in his late attempts at retaliation in imprisoning his officers, and will transfer to the confederate authorities, where it properly belongs under the cartel, all matters connected with exchange of prisoners.

It is now quite certain that the Confederate Congress will overrule Mr. Jefferson Davis in his retaliatory proclamation and message, and exchange will go on as heretofore, under the cartel. I have perfected arrangements for exchange of civilians.

W. H. LUDLOW,
*Agent for Exchange of Prisoners.*H. Q. A., *January 6, 1865.* Official :D. C. WAGER, *A. A. G.*MURFREESBORO', *March 11, 1863.*

Colonel J. C. KELTON :

I telegraphed the general-in-chief, the date and character of the notification given to General Bragg, that I would receive no more paroled prisoners except in accordance with terms of the cartel, and requesting his decision whether or not, after this full and fair notification, I shall refrain from carrying into effect my General Order No. 3, current series, as to paroled prisoners delivered, by turning them loose in defiance of notice of the provisions of the cartel. Please say to him that deserters, consequent on the suspense of this question, induce me to ask decision as early as practicable, and that, if possible, it may not disturb the past policy, which works well, as does also the order against those wearing our uniform.

W. S. ROSECRANS, *Major General*.H. Q. A., *January 6, 1865.* Official :D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,

*Washington, D. C., March 12, 1863.*Major General ROSECRANS, *Murfreesboro'*:

The matter of paroled prisoners has once been decided by the Secretary of War. He has your telegrams, and if he reverses his decision you will be duly notified.

H. W. HALLECK, *General-in-Chief*.H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*ST. LOUIS, *April 23, 1863.*Major General HALLECK, *General-in-Chief*:

I wish Major Majors, Alton prison, exchanged for Major McConnel. McConnel has important intelligence to disclose after exchange. Immediate answer is desired. * * *

S. R. CURTIS, *Major General*.H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,

*Washington, D. C., April 23, 1863.*Major General CURTIS, *St. Louis*:

All exchanges must be made under the cartel; only two modes are provided—one by delivery at the points named, and the other at the points agreed upon in the field. Exchange requires actual delivery across the lines. * * *

H. W. HALLECK, *General-in-Chief*.H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., May 22, 1863.

SIR: I perceive by the northern papers that Captains McGraw and Corbin were shot to death with musketry on Friday, the 15th instant, at or near Sandusky, Ohio.

These were the cases which I brought to your attention when last I saw you. These men were duly authorized to recruit within the limits of Kentucky. They were tried by a court-martial upon the charge of recruiting within your lines. They were sentenced to be shot, and that sentence was approved by General Burnside and President Lincoln.

The confederate government has ordered that two captains now in our custody shall be selected for execution, in retaliation for this gross barbarity. The order will be speedily executed.

Your papers refer to other cases of parties condemned to death upon the same charge. They are some five or six in number.

In view of the awful vortex into which things are plunging, I give you notice

that in the event of the execution of these persons, retaliation to an equal extent, at least, will be visited upon your own officers, and if that is found ineffectual the number will be increased.

The Great Ruler of nations must judge who is responsible for the initiation of this chapter of horrors.

Respectfully, your obedient servant,

ROBERT OULD, *Agent of Exchange.*

Lieut. Col. WM. H. LUDLOW,
Agent of Exchange.

H. Q. A., Washington, January 6, 1865. Official:
ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, May 25, 1863.

SIR: Captains McGraw and Corbin were executed upon conviction of being spies. They were also guilty of recruiting within our lines. Without waiting to know the facts or evidence in these cases, (for you have admitted that you are acting on mere general newspaper statements, which give neither facts nor evidence,) orders have been given, as you inform me, that two of our officers, now in your custody, are to be selected for execution in retaliation for what you term "gross barbarity," and that the order will be speedily executed.

I give you formal notice that for each officer so executed one of your officers in our hands will be immediately put to death; and if this number be not sufficient it will be increased.

The United States government have been most lenient in their treatment of prisoners who have fallen into their hands. This leniency has been abused. And, by your own admission, your officers and men have come within our lines for the purpose ostensibly of recruiting, but really as spies. They have been taken in citizens' dress, under all the circumstances clearly surrounding the character of a spy. And, in accepting such service, they have taken upon themselves all its responsibility and the consequence of capture. And yet you propose to select brave and honorable officers, who have been captured in fair and open fight on the battle-field, and barbarously put them to death, in retaliation for the just punishment of spies.

I call to your mind, among numerous other instances, the barbarous execution of the brave men who, under the orders of General Mitchell, captured a locomotive and train and penetrated with it into the interior of Georgia, for the sole purpose, as was and is well known, of destroying the railroad communications. They were executed as spies, and yet the United States government has not retaliated for this act.

Were I in your place, I should hardly dare to invoke the judgment of the Great Ruler of nations upon the responsibility for the initiation of this, what you most properly term, chapter of horrors.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,

Lieut. Col. and Agent for the Exchange of Prisoners.

Hon. ROBERT OULD,
Agent for Exchange of Prisoners.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, May 22, 1863.

SIR: I have the honor to enclose to you copies of General Orders No. 49 and No. 100, of War Department, announcing regulations and instructions for the government of the United States forces in the field in the matter of paroles. These, together with the stipulations of the cartel, will govern our army. I would invite your special attention to article 7 of the cartel, which provides that all prisoners of war shall be sent to places of delivery therein specified. The execution of this article will obviate much discussion and difficulty growing out of the mode, time, and place of giving paroles. No paroles or exchanges will be considered binding except those under the stipulations of said article permitting commanders of two opposing armies to exchange or release on parole at other points mutually agreed on by said commanders.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,
Lieut. Col. and Agent for Exchange of Prisoners.

Hon. ROBERT OULD,
Agent for Exchange of Prisoners.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

WASHINGTON, D. C., *May 25, 1863.*

No confederate officers will be paroled or exchanged till further orders. They will be kept in close confinement and be strongly guarded. Those already paroled will be confined.

H. W. HALLECK,
General-in-Chief.

Major Generals ROSECRANS, HURLBUT, (for General GRANT,) SCHOFIELD, DIX, FOSTER, HOOKER, SCHENCK, HUNTER, BANKS.

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., May 25, 1863.

Major General BURNSIDE, *Cincinnati:*

• • • • •
 No more confederate officers will be paroled or exchanged till further orders. They will be kept in close confinement and strongly guarded.

H. W. HALLECK,
General-in-Chief.

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, May 30, 1863.

GENERAL: I have the honor to report that the following officers and men have been declared duly exchanged as prisoners of war since the announcement in General Orders No. 117, of May 9, 1863:

1. All officers, naval and military, delivered at City Point up to May 30, 1863.

2. All the officers and men of the steamers Hatteras, Queen of the West, Mercedita, Harriet Lane, Isaac Smith, Columbia, Indianola, and schooner Vassar.

3. All the officers and enlisted men captured and paroled at Holly Springs, Mississippi, December, 1862.

4. All the officers and enlisted men of the seventy-first (71st) regiment Indiana volunteers captured at Muldraugh's hill, Kentucky, in December, 1862.

5. All the officers and enlisted men of the ninety-first (91st) regiment Illinois volunteers captured at Bacon creek and Nolin, Kentucky, December 26, 1862; Elizabethtown, Kentucky, December 27, 1862; and Muldraugh's hill, Kentucky, December 28, 1862.

6. All the officers and enlisted men captured at Mt. Sterling, Kentucky, in March, 1863.

7. All enlisted men of the fifty-first (51st) regiment Indiana volunteers, of the seventy-third (73d) regiment Indiana volunteers, of the third (3d) regiment Ohio volunteers, of the eightieth (80th) regiment Illinois volunteers, and of the first (1st) Tennessee cavalry, forming part of Straight's brigade, and captured near Cedar Bluff, Georgia, about the 1st of May, 1863.

8. All persons specially exchanged, and who have been specially notified of such exchange, either individually or through their commanding officer.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,

Lieutenant Colonel, and Agent for Exchange of Prisoners.

Brigadier General L. THOMAS, A. G. U. S. A.

H. Q. A., Washington, D. C., January 6, 1865. Official:

ROBERT N. SCOTT,

Major and A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, June 3, 1863.

SIR: You informed me at our last interview that you were instructed not to deliver any of the officers of Colonel Straight's command, captured at or near Cedar Bluff, Georgia, about the 1st of May last.

I now make a formal demand for them under the cartel, and tender to you their equivalents in your own officers now in our hands. If this demand and tender be refused, please frankly state the reasons therefor, that the issues presented may be fully understood and promptly met.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,

Lieutenant Colonel and Agent for Exchange of Prisoners.

Hon. ROBERT OULD,

Agent for Exchange of Prisoners.

Official:

ROBERT N. SCOTT,

Major and A. A. G.

EXCHANGE OF PRISONERS.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., June 5, 1863.

SIR: You ask me for a frank statement of the reasons for the detention of the officers of Streight's command.

Allegations have been officially received from the highest authority in Alabama, charging these officers with grave offences, as well against the laws of that State as the usages of civilized warfare. They are detained until the proper inquiry can be made and the facts ascertained, when a determination will be made by the confederate government whether they come within the obligations of the cartel as prisoners of war, or are to be dealt with as criminals against the laws of war and the State.

Respectfully, your obedient servant,

ROBERT OULD, *Agent of Exchange.*

Lieutenant Colonel WM. H. LUDLOW,
Agent of Exchange.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., June 12, 1863.

SIR: I enclose to you the resolution of Congress in relation to retaliation. I thought that you had seen it in the papers transmitted to you, otherwise I would have sent it. I take it for granted that the confederate authorities purpose to carry out a resolution solemnly passed by them. I have not asked them whether they intend to do so, and I do not think I will ever be so inconsiderate as to make any such inquiry. I have thus frankly given my view as to this matter, and I beg leave to ask you, in return, whether it is the purpose of your government to execute its conscription act; and, further, how many men will be raised under its provisions? I feel so deep a personal interest in that subject that I hope I have not transgressed any propriety in propounding the inquiry, after the example you have set me.

Respectfully, your obedient servant,

ROBERT OULD, *Agent of Exchange.*

Lieutenant Colonel WM. H. LUDLOW,
Agent of Exchange.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, June 14, 1863.

SIR: I assure you that you have not transgressed any propriety in your questions as to the purpose of the United States government to execute its conscription act, and as to the number of men who will be raised under its provisions.

I have the honor to inform you, in reply, that the conscription act is now being executed, and that a sufficient number of men will be raised under its provisions to bring this war to a speedy and successful conclusion.

My object in requesting of you a copy of the act of the confederate congress, and information as to intentions to execute it, was to know officially what disposition, under the act, was proposed to be made of officers and men captured in arms, and who had been duly mustered into the service of the United States, and also that the issues thereby presented could be fully understood and properly met. Sections 4, 5, 6, and 7 of this act propose a gross and inexcusable breach of the cartel, both in letter and spirit. Upon reference to the cartel you will find no mention whatever of what was to be the color of prisoners of war. It was unnecessary to make any such mention, for, before the establishment of this cartel, and before one single negro or mulatto was mustered into the United States service, you had them organized in arms in Louisiana. You had Indians and half-breed Indians and negroes organized in arms under Albert Pike, in Arkansas. Subsequently, negroes were captured on the battle-field at Antietam and delivered as prisoners of war at Aiken's Landing to the confederate authorities, and receipted for and counted in exchange. And, more recently, the confederate legislature of Tennessee have passed an act forcing into their military service (I quote literally) all male free persons of color between the ages of fifteen and fifty, or such numbers as may be necessary, who may be sound in body and capable of actual service; and they further enacted that in the event of a sufficient number of free persons of color to meet the wants of the State shall not tender their services, then the governor is empowered, through the sheriffs of different counties, to impress such persons until the requisite number is obtained.

But it is needless to argue the question. You have not a foot of ground to stand upon in making the proposed discrimination among our captured officers and men.

I protest against it as a violation of the cartel, of the laws and usages of war, and of your own practices under them.

Passing events will clearly show the impracticability of executing the act referred to. In case, however, the attempt be made to execute it, I now give you formal notice that the United States government will throw its protection around all its officers and men without regard to color, and will promptly retaliate for all cases violating the cartel, or the laws and usages of war.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,

Lieutenant Colonel and Agent for Exchange of Prisoners.

Hon. ROBERT OULD,

Agent for Exchange of Prisoners.

Official:

ROBERT N. SCOTT,

Major and A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., June 23, 1862.

Brigadier General BURBRIDGE, *Lexington, Ky.:*

You will exercise your own judgment about arresting and releasing from arrest General Hobson and his officers till your report is received.

* * * * *

H. W. HALLECK,

Major General, Chief of Staff.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,

Washington, D. C., June 21, 1864.

Brigadier General BURBRIDGE, *Lexington*:

If General Hobson and staff entered into any agreement or gave paroles not in accordance with the cartel, they must be arrested, and the facts reported to the War Department for its action. It was their duty to compel the enemy to guard them so as to prevent an escape or recapture, and not to relieve him from that difficulty by any agreement. All paroled soldiers will be returned to the ranks, and paroled officers reported for disobedience of orders.

* * * * *

H. W. HALLECK,

Major General, Chief of Staff.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

BALTIMORE, June 29, 1863.

Major General H. W. HALLECK, *General-in-Chief*:

Three hundred and eighty men, captured by Stewart, have arrived at the Relay House, paroled on the river. Are such paroles regarded as binding now? I have seen a newspaper statement that the commission have agreed that there must be actual personal delivery by the captors at points indicated. I want to know if I shall send these men to Annapolis.

ROBERT C. SCHENCK,

Major General.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,

Washington, D. C., June 30, 1863.

Major General SCHENCK, *Baltimore*:

If paroles have been given in accordance with the cartel and general orders, they are valid; if not, not valid. I cannot act upon any single case till I know precisely what it is. A court is investigating the cases of paroled officers who came in here.

You have all the orders and instructions in relation to paroles.

H. W. HALLECK,

Major General, Chief of Staff.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,

Washington, D. C., June 30, 1863.

Colonel LUDLOW, *Fort Monroe*:

The Secretary of War directs that officers captured by General Dix be not exchanged till further orders. It is reported that rebel officers in the west have disregarded the cartel.

H. W. HALLECK,

General-in-Chief.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, July 1, 1863.

Colonel J. C. KELTON,

Assistant Adjutant General, Headquarters Army :

I have the honor to acknowledge the receipt of the telegram of the general-in-chief, directing that the officers captured by Major General Dix be not exchanged.

No exchange of confederate officers has been made since the order of the 25th of May last, forbidding paroling or exchanging such officers.

Brigadier General W. Fitzhugh Lee, wounded, is in hospital here, on the certificate of the medical director that he required hospital treatment. General Lee has given his parole to confine himself to the hospital and make no attempt to escape. As soon as he can be moved, he will be sent to Fort Delaware, as we have no place of confinement here. This retention settles all questions about hanging our officers.

In order to obviate all misunderstandings in regard to paroles, I gave Mr. Ould, on the 23d of May, the notice, a copy of which is enclosed. Under its operation we shall derive great advantages, as every capture must be reduced to possession, except in cases where commanders of opposing armies, under the authority of article 7 of the cartel, otherwise arrange. It had been the practice, especially in Kentucky and Tennessee, of the confederate forces to parole our captured officers and men when they were unable to bring them away, and thus preserve their own force unimpaired to make more captures.

If this rule of reducing captures to possession be not fully understood, I would, respectfully suggest that it be announced in general orders.

May I ask what rebel officers in the west are reported as having disregarded the cartel, and under what circumstances?

Various other questions connected with exchanges have been subjects of correspondence between Mr. Ould and myself. I have endeavored to dispose of them to the best of my judgment and ability, and I have forborne to press them upon the already crowded attention of the general-in-chief.

If he so desires, I will forward copies. For the present, exchanges of officers and citizens are not made. Those of enlisted men continue.

I am, very respectfully, your obedient servant,

WM. H. LUDLOW,
*Lieutenant Colonel and Assistant Inspector General,
 Seventh Army Corps, Agent for Exchange of Prisoners.*

Official:

ROBERT N. SCOTT, *Major, A. A. G.*

NEAR VICKSBURG, *July 4, 1863.*

Major General H. W. HALLECK, *General-in-Chief :*

The enemy surrendered this morning. The only terms allowed is their parole as prisoners of war. This I regarded as of great advantage to us at this juncture. It saves, probably, several days in the capture of the town—leaves troops and transports ready for immediate service.

* * * * *

U. S. GRANT, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

EXCHANGE OF PRISONERS.

HEADQUARTERS OF THE ARMY,

*Washington, D. C., July 8, 1863.*Major General GRANT, *Vicksburg:*

I fear your paroling the garrison at Vicksburg without actual delivery to a proper agent, as required by the seventh article of the cartel, may be construed into an absolute release, and that these men will be immediately placed in the ranks of the enemy. Such has been the case elsewhere.

If these prisoners have not been allowed to depart, you will retain them till further orders.

H. W. HALLECK, *General-in-Chief.*H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,

*Washington, D. C., July 10, 1863.*Major General GRANT, *Vicksburg:*

On a full examination of the question, it is decided that you, as the commander of an army, were authorized to agree upon the parole and release of the garrison of Vicksburg with the general commanding the place.

H. W. HALLECK, *General-in-Chief.*H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*

HEADQUARTERS DEPARTMENT OF VIRGINIA,

Seventh Army Corps, Fort Monroe, July 7, 1863.

COLONEL: I have the honor to acknowledge the receipt of the telegram of the 6th instant of the general-in-chief, directing certain communications to be made to Mr. Ould, agent for the exchange of prisoners, and to inform you that the instructions have been obeyed.

I am, very respectfully, your obedient servant,

WILLIAM H. LUDLOW,

*Lieutenant Colonel, Assistant Inspector General,**Seventh Army Corps, Agent for Exchange of Prisoners.*

Col. J. C. KELTON,

A. A. General, Headquarters of the Army.

P. S.—I have the honor also to state that, since the 22d of May last, it has been distinctly understood between Mr. Ould and myself that all captures must be reduced to possession, and that all paroles are to be disregarded unless taken under the special arrangement of commanding officers of armies in the field, as prescribed in section seven of the cartel.

WILLIAM H. LUDLOW,

Lieutenant Colonel, &c.

HEADQUARTERS OF THE ARMY,

Washington, D. C., January 6, 1865.

Official:

ROBERT N. SCOTT,

Major and A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, July 7, 1863.

COLONEL: I have the honor to acknowledge the receipt of the communication of the general-in-chief of the 2d instant, and enclosing a copy of report of General Rosecrans upon General Bragg's letter.

I have before, in accordance with instructions, called the attention of the confederate authorities to the outrage complained of, but have not yet received from them the promised reply. I will renew my demand. I have also demanded the release of the officers of Colonel Streight's command, as per correspondence enclosed. I have also met the issue as presented by the act of the confederate congress, as per correspondence also enclosed, copies of which were furnished to the Secretary of War.

I am informed, unofficially, that the charges against the officers of Colonel Streight's command are unfounded. The confederate authorities are evidently very much embarrassed as to what course to take to extricate themselves from the dilemma imposed by the passage of their act of congress above referred to. The first sections of this act, you may recollect, nullified in express terms the proclamation of Jefferson Davis, and the subsequent sections, apparently designed as a "tub to the whale" of what they considered their popular sentiment, have complicated matters in relation to their own officers worse than before.

After the escape, through the criminal negligence of the officer in charge, of the paroled confederate officers from the steamer Maple Leaf, I gave notice to Mr. Ould that if ever captured, without exchange, they would be hung.

In reply, he expressed a desire to settle the matter by giving their equivalents.

I am, very respectfully, your obedient servant,

WILLIAM H. LUDLOW,.

*Lieutenant Colonel and Assistant Inspector General,
 Seventh Army Corps, Agent for Exchange of Prisoners.*

Col. J. C. KELTON, A. A. General.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

FORT MONROE, July 7, 1863.

Colonel J. C. KELTON:

I respectfully ask the instruction of the general-in-chief as to what shall be done with the many cases of prisoners of war who desire to take the oath of allegiance to the United States; also, deserters who express same desire.

W. H. LUDLOW,
Lieutenant Colonel, and Agent of Exchange of Prisoners.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
 Washington, D. C., July 8, 1863.

Colonel W. H. LUDLOW, Fort Monroe:

The Secretary of War directs that you permit such deserters and prisoners of war as you deem it safe and proper to trust to take the oath of allegiance and go north.

H. W. HALLECK, General-in-Chief.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

EXCHANGE OF PRISONERS.

HEADQUARTERS OF THE ARMY,
Washington, D. C., July 9, 1863.

Major General MEADE, *Army of the Potomac* :

If no arrangement was made between you and General Lee for the exchange and parole of prisoners of war by designating places of delivery, as provided in seventh article of cartel, no parole given by the troops of either army is valid. Please answer, if any such agreement was made.

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 6, 1865. Official :

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., July 10, 1863.

Major General MEADE, *Army of the Potomac* :

Major General SCHENCK, *Baltimore* :

Brigadier General L. THOMAS, *Harrisburg* :

It has been understood and agreed between Colonel Ludlow and Mr. Ould, agents for exchange of prisoners, that paroles not given as prescribed in section seven of the cartel, after May 22, are to be considered as null and void, and that the officers and men of the respective parties paroled not in accordance with that section of the cartel will be returned to duty without exchange. They will be so returned to duty.

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 6, 1865. Official :

D. C. WAGER, A. A. G.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, July 12, 1863.

COLONEL: I am informed that Captain H. W. Sawyer, 1st New Jersey cavalry, and Captain John Flynn, 51st Regiment Indiana volunteers, have been selected by lot and reserved for execution in retaliation for the execution of Captains Corbin and McGraw, as spies, by the order of Major General Burnside.

I have the honor to enclose to you copies of correspondence with Mr. Ould on this subject in May last, when he informed me that two of our officers had then been selected for execution.

It now seems that other two have been selected.

I respectfully and earnestly recommend that two confederate officers now in our hands be immediately selected for execution in retaliation for the threatened one of Sawyer and Flynn, and that I be authorized to communicate their names to the confederate authorities, with the proper notice.

I am, very respectfully, your obedient servant,

WILLIAM H. LUDLOW,

Lieut. Col. and Agent for Exchange of Prisoners.

Colonel J. C. KELTON,

Assistant Adjutant General.

Official :

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

HEADQUARTERS DEPARTMENT OF VIRGINIA,
Seventh Army Corps, Fort Monroe, July 12, 1863.

COLONEL: I have the honor to acknowledge the receipt of the instructions of the general-in-chief in reference to the case of Dr. Rucker.

I am, very respectfully, your obedient servant,

WILLIAM H. LUDLOW,
Lieut. Col. and Agent for Exchange of Prisoners.

Colonel J. C. KELTON,
Assistant Adjutant General.

Official:

ROBERT N. SCOTT,
Major and Assistant Adjutant General.

CINCINNATI, *July 27, 1863.*

General H. W. HALLECK, *General-in-Chief:*

There will be about three thousand prisoners of Morgan's command, including more than two hundred officers. * * * I would respectfully suggest that they be the last exchanged.

A. E. BURNSIDE, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., August 1, 1863.

Major General ROSECRANS, *Nashville:*

A Major Jones, 28th Mississippi, has presented himself, with authority by you, to go south on parole. Such authority is in violation of the orders of the War Department, and the parole null and void.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

WINCHESTER, TENN., *August 1, 1863.*

Major General HALLECK:

The case of Major Jones was peculiar. He had promise from General Granger before the publication of that order; wounds prevented him from availing himself of it until lately. An urgent appeal from him and Granger's recommendation induced me to regard Granger's promise as a sort of contract. I leave the matter in your hands.

W. S. ROSECRANS, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., August 11, 1863.

[Memorandum for Major General Hitchcock.]

Robert Ould, agent of exchange of prisoners, in his letter of August 5, to Brigadier General S. A. Meredith claims that the prisoners captured and paroled by the enemy's forces in Maryland and elsewhere, prior to the 3d of July, should either be regarded as legally paroled or returned to the enemy as prisoners of war.

It will be observed that General Order No. 100, current series, simply announces general principles, which apply only in the absence of special agreements. So far from changing in any way the cartel, Lieutenant Colonel Ludlow notified Mr. Ould, at the time of giving him this order, that our government would regard no parole as binding which was not given in conformity with the provisions of the cartel. This was not only fully understood at the time, but, it is alleged and believed, has been carried out by the enemy, whenever it suited his convenience. It is understood that rebel prisoners illegally paroled by our officers have been returned to the ranks without exchange.

In regard to the prisoners paroled in Maryland and Pennsylvania by General Lee and his officers, it is stated by General Meade that General Lee requested him to appoint a place of exchange in accordance with the provisions of the cartel, and that he (General Meade) declined the proposition. Nevertheless, in order to disembarrass himself from the care of these prisoners, General Lee proceeded to parole them. General Lee's officers, in receiving these paroles, and our officers and men in giving them, knew, or ought to have known, that they were utterly null and void.

And now, after having released our men on illegal paroles, in order to avoid guarding and feeding them, when his army was hard pressed and retreating before General Meade, General Lee, or rather his agent, Mr. Ould, insists that the United States government shall either respect these illegal paroles or deliver the persons so paroled to the confederate authorities at City Point. This is certainly a most extraordinary demand, and cannot be acceded to.

In order, however, to avoid any difficulty on this point, General Meredith will be authorized to agree with Mr. Ould that all paroles given by officers and men on either side between the 23d of May and 3d of July, not in conformity with the stipulations of the cartel, be regarded as null and void, a declaration to that effect being published to the armies of both belligerents.

The other three points mentioned in General Meredith's letter of the 7th instant seem to be fully understood by him. The government of the United States will, under no circumstances, yield either of these points.

The foregoing memorandum has been examined and approved by the Secretary of War.

H. W. HALLECK, *General-in-Chief*.

H. Q. A., January 3, 1865. Official copy:

J. C. KELTON, A. A. G.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., August 16, 1863.

Brigadier General S. A. MEREDITH, *Agent of Exchange*:

SIR: I respectfully call your attention to the correspondence between Lieutenant Colonel Ludlow and myself, in relation to Dr. Rucker and the detention of surgeons, and especially to my communication of the 23d of June last.

Lieutenant Colonel Ludlow, in his reply, bearing date July 12, 1863, says: "As understood by me, Dr. Rucker's alleged offences were committed in West Virginia, within the territory militarily occupied at the time by the troops of the United States. If so, by the laws and usages of war your authorities have no jurisdiction in his case."

Paragraph 59 of your General Order No. 100 does not make the distinction of military occupation suggested by Lieutenant Colonel Ludlow. It says: "A prisoner of war remains answerable for his crimes committed against his captors before he was captured, and for which he has not been punished by his own authorities." Any construction which would not include such "crimes" as were committed within the territory militarily occupied by the army to which the offender belongs would leave the provision almost without any meaning. In Dr. Rucker's case, however, the distinction is without avail. I have delayed thus long in answering Lieutenant Colonel Ludlow's communication of the 12th ultimo, in order that I might obtain accurate information as to the facts in the case.

He is indicted for murder committed on the 23d of July, 1861, upon a citizen of Virginia. At that time no federal force was there, or never had been. The United States forces did not invade the county or region until May, 1862. He is also indicted for stealing a horse in January, 1862. He is, moreover, charged with other offences committed while the federal forces were in the country.

Whatever, therefore, may be the construction placed upon the general order, so far as military occupation is concerned, Dr. Rucker's case is certainly embraced within the provisions of paragraph 59.

I am also reliably informed that, at the time of at least some of the offences charged against him, Dr. Rucker had no connexion with your army. It will hardly be contended, I suppose, that immunity for crimes already committed can be purchased by joining the forces of an invading army.

The correspondence between Lieutenant Colonel Ludlow and myself seems to indicate that the only hindrance to the immediate and unconditional release of all surgeons is to be found in the detention of Dr. Rucker; and further, if such detention could find its justification in your general orders, even that hindrance would be removed.

I therefore bring to your attention the foregoing facts, drawn from the indictments against Dr. Rucker, by which it very clearly appears that he is rightfully held, and therefore Dr. Green wrongfully detained in retaliation.

I accordingly renew to you the proposition heretofore made by me, that all surgeons now held on both sides, with the exception of Dr. Rucker, be released without delay. I have no objection to extend the proposition to nurses and members of the sanitary commissions. I would, however, much prefer that it should embrace all non-combatants.

I will be much obliged to you if you give an early specific reply to the propositions herein contained.

Respectfully, your obedient servant,

RO. OULD,
Agent of Exchange.

H. Q. A., *January 4, 1865.* Official copy:

R. N. SCOTT, A. A. G.

AUGUST 16, 1863.

ROBT. OULD:

In relation to Dr. Rucker and the exchange of medical officers, there is reason to suppose that Dr. Rucker has from the first been confined on various pretences,

but in reality because of his strong attachment to the Union. He has been twice tried and acquitted by Virginia courts, and is now held upon some third accusation, the nature of which is unknown to the undersigned.

E. A. HITCHCOCK,

Commissioner for Exchange of Prisoners.

H. Q. A., January 4, 1865. Official copy :

ROBERT SCOTT,

Major and A. A. G.

WASHINGTON CITY, D. C., August 27, 1863.

Major General H. W. HALLECK, *General-in-Chief, &c.* :

SIR : The following passage occurs in a communication of the 25th instant, from General Meredith, reporting the results of his recent interview with Mr. Robert Ould at City Point, to wit :

"To my demand that all officers commanding negro troops, and negro troops themselves, should be treated as other prisoners of war, and be exchanged as such, Mr. Ould declined acceding, remarking that they (the rebels) would 'die in the last ditch' before giving up the right to send slaves back to slavery as property recaptured, but that they were willing to make exception in the case of free blacks. He would not exactly tell me how his authorities intended to distinguish between the two (free and slave) but presumed that evidence as to the fact of freedom would be taken into consideration. As their laws put slave and free on the same footing, no comment is necessary."

Communicated for the information of the general-in-chief.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Major General Volunteers, Com. for Ex. of Prisoners.

H. Q. A., January 4, 1865. Official copy :

ROBERT N. SCOTT, A. A. G.

WASHINGTON CITY, D. C., August 27, 1863.

SIR : The proposal of the 12th instant, on the subject of *paroles*, directed by you with the approval of the Hon. Secretary of War, was presented to Mr. Robert Ould by General Meredith on the 24th instant, and was declined ; and Mr. Ould submits the following proposal : that—

"All paroles on both sides heretofore given shall be determined by the general orders issued by the War Department of the United States, to wit : No. 49, No. 100, and No. 207 of this year, according to their respective dates, and in conformity with paragraph 131, General Order No. 100, so long as said paragraph was in force. If this proposition is not accepted, I propose that the practice heretofore adopted respecting paroles and exchanges be continued. In other words, I propose that the whole question of paroles be determined by the general orders of the United States, according to their dates, or that it be decided by former practice."

This proposal bears date the 24th of August, at City Point. The questions connected with this matter are respectfully submitted.

I have the honor to be, respectfully, your obedient servant,

E. A. HITCHCOCK,

Maj. Gen. Vols., Com'r for Ex. of Prisoners.

Major General H. W. HALLECK,

General-in-Chief, &c.

H. Q. A., January 4, 1865. Official copy :

ROBERT N. SCOTT, A. A. G.

WASHINGTON CITY, D. C., *August 27, 1863.*

SIR: General Meredith reports by letter, of the 25th instant, that in his late interview with Mr. Ould the latter proposed "to exchange officer for officer of the same grade, except *such as are in command of negro troops*," which General Meredith (very properly) declined.

Communicated for the information of the general-in-chief.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Maj. Gen. Vols., Com'r for Ex. of Prisoners.

Major General H. W. HALLECK,

General-in-Chief.

H. Q. A., *January 4, 1865.* Official copy:

ROBERT N. SCOTT,

Major and A. A. G.

WAR DEPARTMENT,

Washington City, September 11, 1863.

GENERAL: Had you not better telegraph to General Burnside not to parole his prisoners?

Yours, truly,

EDWIN M. STANTON.

Major General HALLECK,

General-in-Chief.

H. Q. A., *January 4, 1865.* Official copy:

ROBERT N. SCOTT,

Major and A. A. G.

HEADQUARTERS OF THE ARMY,

Washington, D. C., September 11, 1863.

Major General BURNSIDE, *Cumberland Gap*:

Parole no prisoners. It is reported that the enemy is forcing into the ranks those paroled by General Grant, without exchange.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

HEADQUARTERS OF THE ARMY,

Washington, D. C., October 16, 1863.

Headquarters, Department of the Ohio, Cincinnati:

John R. Lyle will not be held as a spy, but will be treated as other prisoners of war, subject to exchange.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, *A. A. G.*

EXCHANGE OF PRISONERS.

HEADQUARTERS OF THE ARMY, *October 20, 1863.*

COLONEL: The general-in-chief wishes to know the number of United States troops paroled but not yet exchanged.

Very respectfully,

J. C. KELTON, *A. A. G.*

Colonel HOFFMAN.

H. Q. A., *January 4, 1865.* Official copy:ROBERT N. SCOTT, *A. A. G.*

(Indorsed.)

OCTOBER 20.

COLONEL: There are 1,371 men on parole, delivered at City Point in September.

Yours,

W. HOFFMAN.

OCTOBER 21, 1863.

General HITCHCOCK:

Cannot these men be declared exchanged and sent to the field?

H. W. HALLECK, *General-in-Chief.*H. Q. A., *January 4, 1865.* Official copy:R. N. SCOTT, *A. A. G.**Memorandum touching the exchange of prisoners.*

I am disposed to think that the irregularities set on foot by Mr. Ould must end somewhere, and had better be terminated by non-action on our part from the date of the last declaration. To declare the men exchanged who have been paroled since the 1st of September will seem to be following the example of Mr. Ould in a false direction, and can only tend to embarrass future efforts to return to the laws and usages of war. At all events, before making a further declaration of exchange on our part, it would be better to make one distinct effort to draw from the rebel agent a statement of the *kind* of paroled prisoners he claims as constituting his *rights* to make declarations.

Respectfully submitted.

E. A. HITCHCOCK,

*Maj. Gen. Volunteers, Commissioner for Exchange.*H. Q. A., *January 4, 1865.* Official copy:ROBERT N. SCOTT, *A. A. G.*MEMPHIS, *November 12, 1863.*Major General H. W. HALLECK, *General in-Chief:*

We have some 30 prisoners taken by Chalmers. He proposes an exchange for his officers and soldiers in our hands. Can I do so?

S. A. HURLBUT, *Major General.*H. Q. A., *January 6, 1865.* Official:D. C. WAGER, *A. A. G.*

CHATTANOOGA, *November 26, 1863.*

Major General H. W. HALLECK, *General-in-Chief:*

* * * * *

Among the prisoners are many who were paroled at Vicksburg. What shall I do with them?

GEO. H. THOMAS, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., November 27, 1863.

Major General THOMAS, *Chattanooga:*

Vicksburg prisoners recaptured will not be exchanged without further orders. They will be sent to depots the same as other prisoners of war.

H. W. HALLECK, *General-in-Chief.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, A. A. G.

WASHINGTON, *December 7, 1863.*

GENERAL: I am authorized to offer, through you, to exchange all United States prisoners of war now in Richmond and its vicinity for equivalents, according to the scale of the cartel; these equivalents to be sent by us to City Point, leaving for future arrangement all questions in regard to other prisoners of war held by either party.

If the offer is accepted, you will please inform me of the numbers and the grades to be so exchanged, and the times of their delivery.

Very respectfully, your obedient servant,

H. W. HALLECK, *General-in-Chief.*

General ROBERT E. LEE, *Commanding, &c.*

H. Q. A., *January 3, 1865.* Official copy:

J. C. KELTON, A. A. G.

HEADQUARTERS ARMY N. VIRGINIA,
December 12, 1863.

GENERAL: I have had the honor to receive your letter of the 7th instant, proposing to exchange all United States prisoners of war now in Richmond and its vicinity for equivalents, according to the scale of the cartel, and to leave for future arrangement questions in regard to other prisoners of war held by either party.

The cartel having been agreed upon by both parties to regulate the exchange of all prisoners, I do not consider myself at liberty to depart from its provisions.

I regret, therefore, that I am unable to accept your offer.

Very respectfully, your obedient servant,

R. E. LEE, *General.*

General H. W. HALLECK,

Commander-in-Chief, Army of the United States.

H. Q. A., *January 3, 1865.* Official copy:

J. C. KELTON, A. A. G.

BELLE PLAIN, May 21, 1864.

General H. W. HALLECK, *Chief of Staff*:

I have captured three rebels. Two belonging to the army. One of them wishes to take the oath of allegiance and join the navy. Can he do so?

J. J. ABERCROMBIE,
Brigadier General Commanding.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., May 21, 1864.

Brigadier General ABERCROMBIE, *Belle Plain*:

All rebel prisoners will be disposed of in the same way. The question of their taking the oath of allegiance will be determined hereafter.

H. W. HALLECK,
Major General, Chief of Staff.

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

CINCINNATI, June 13, 1864.

General H. W. HALLECK, *Chief of Staff*:

The officers and men of the 171st and 168th Ohio National Guard that were captured on the 11th of June at and near Cynthia, have arrived in this city, and I have sent them to Camp Dennison. They have been paroled, but, so far as I can learn, in an unauthorized manner. So soon as I can get a report it will be forwarded. General Holson and the field officers are at Falmouth, Kentucky, on some conditional parole, the terms of which I have not learned.

* * * * *

S. P. HEINTZELMAN, *Major General.*

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

ATLANTA, GA., September 9, 1864.

Major General HALLECK, *Chief of Staff*:

Last eve Hood sent in a flag of truce asking to exchange prisoners. I have about two thousand on hand, and will exchange, if he will make a fair deal. I have sent out my inspector general to confer and agree, and to make arrangements for the exodus of citizens. I am not willing to have Atlanta encumbered by the families of our enemies. I want it a pure Gibraltar, and will have it so by the first of October.

* * * * *

W. T. SHERMAN, *Major General.*

H. Q. A., January 6, 1865. Official:

D. C. WAGER, A. A. G.

ATLANTA, GA., *September 29, 1864.*Major General HALLECK, *Chief of Staff*:

I have now effected the actual exchange of two thousand prisoners of my own army. Our prisoners have been moved from Andersonville to Savannah, Millen, and Charleston. Any change will be for the better. I have agreed with Hood to send to Griffin, to be forwarded to our prisoners, a supply of clothing, soap, combs, &c. The latter will be furnished by the sanitary commission, and the former by the quartermaster's department.

* * * * *

W. T. SHERMAN, *Major General.*

H. Q. A., *January 6, 1865.* Official:

D. C. WAGER, A. A. G.

DEPARTMENT OF THE GULF.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, August 7, 1863.

GENERAL: Your despatch of the 25th July I have received. It gives me pleasure to say, in reply, that the parole of the prisoners captured at Port Hudson was strictly in accordance with the cartel. The arrangement was made with General Gardner, one of the opposing generals; and the place of delivery of the prisoners, the manner of their departure, and the conditions, were all agreed to by him, and attested with his signature; otherwise not one of the men would have been paroled. I have the honor to forward herewith copies of the papers, which, I think, will answer all the conditions of the cartel. The prisoners insisted upon having each a copy of his parole, that they might not be compelled to enter service again until they were exchanged.

It was almost a matter of necessity that we should parole them. Twenty-two nine-months regiments were about leaving; there were twelve to fifteen thousand of the enemy on the Mississippi between Port Hudson and New Orleans, against whom it was necessary to move our whole force, and we had neither men to guard nor transports to move them to a place of safety. I am sure, however, that the proceedings were in accordance with the conditions of the cartel, and that the men can be punished if found in arms against the government before being regularly exchanged.

I have the honor to be, with much respect, your obedient servant.

N. P. BANKS,

*Major General Commanding.*Major General HALLECK, *Commander-in-Chief, &c.*H. Q. A., *January 4, 1865.* Official copy:

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, September 2, 1863.

GENERAL: I have the honor to acknowledge the receipt of your letter of August 23, in reference to the release of prisoners of war from the parole given by them in consequence of the violation of the cartel of exchange. In order that you may understand fully the ground of my action in this case, I enclose to you copies of the general orders from the Adjutant General's office at Washington, all my own general orders relating to this subject, and a letter from the

commissary general of prisoners, in regard to the prisoners of war captured at Gettysburg. These documents will explain fully the ground upon which my decision must rest.

You will readily see that you cannot apply to the paroled prisoners of Vicksburg and Port Hudson the same decision upon the same grounds. The prisoners of war captured at Port Hudson are paroled upon a distinct arrangement made between Major General Gardner and myself, and all the papers relating to the parole were agreed to and signed by the respective commanders of the two armies. To show that the government of the United States did not expect the confederate government to regard a parole given in contravention of the cartel of exchange, I may say that specific inquiry was made of me whether the parole of prisoners of war was made with the consent of Major General Gardner, upon the supposition that if it was not so made the parole would not be regarded by the confederate government, and the prisoners would be immediately placed in the army.

The prisoners of war referred to in your letter were not delivered at either of the points agreed on in the cartel of July, 1862, nor to any officer of the United States duly authorized to receive them, nor were they so delivered at a point mutually agreed upon between or by the consent, expressed or implied, of the commanders of the opposing armies. Their parole, being thus unauthorized, was declared void, in accordance with instructions from the War Department; in accordance with the notice given to the authorities of the United States by the Confederate States commissioner of exchange; and in accordance with the action of General Lee after the battle of Gettysburg in returning to duty, upon the same grounds, prisoners paroled by General Meade in the same manner and under similar circumstances. The prisoners taken by the United States were regularly paroled in accordance with the terms of the cartel, by special and written agreements between the generals commanding the opposing forces, viz: between Generals Grant and Pemberton at Vicksburg, and between Generals Banks and Gardner at Port Hudson. Their paroles were in every respect, in form and substance, in conformity to the agreement between the belligerents by which the subject is governed, viz: the cartel of July, 1862. It is proper to say, in this connexion, that the paroles previously given by agreement between Generals Taylor and Weitzel, for example, in the case of the Diana, are regarded as valid, and that the paroles administered by the provost marshals of the United States at Franklin, New Iberia, and Opelousas, during our occupancy of the Teche country, are, for the above reasons, to be treated as void. The United States makes, and has made, no complaints in regard to the Gettysburg prisoners, but accepts their case, and the notice given by the confederate government, as determining the practice in all cases, and as requiring in every instance an exact conformity to the terms of the cartel of exchange.

I have the honor to be, with much respect, your obedient servant,

N. P. BANKS,

Major General Commanding.

Major General TAYLOR,

Commanding Confederate Forces, Western Louisiana.

H. Q. A., January 4, 1865. Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS, WESTERN DISTRICT, LA.,

September 21, 1863.

GENERAL: I have the honor to acknowledge the receipt of your reply to my communication respecting the release of the prisoners captured by me in June last from the parole given by them.

My motive in discharging these men on their parole was the humane one of relieving them from the position extremely unpleasant under the most favorable conditions of prisoners of war under close guard. This release was not effected until after the lapse of many days subsequent to their capture. It was made at a distance from their own lines, and with no force threatening me so as to render it an object to be rid of the burden of guarding and maintaining them. It was done with the assent and approval of their immediate commanding officers, and in this respect the requirements of the cartel of exchange were complied with to the letter. Moreover, their release under parole was in accordance with a practice which had all the force of an express agreement between the commanders of the opposing armies, and which controlled the case of the men captured on the Diana, the regularity of whose parole you recognize.

The absence of all similarity between this case and the case of captured officers and men paroled on the field, to avoid the necessity of guarding and removing them, is too obvious to be dwelt upon. The agreement between the agents of exchange, a copy of which you send me, was made to prevent a repetition of the latter abuse, and although it had no application to the case of the prisoners released at Brashear, I had no notice of it, and could have received none at the time I returned your captured men. I had the honor of calling your attention in my first communication to the eighth rule in regard to paroles, published by the government of the United States on the 28th of February last, for an official copy of which I am indebted to you. It is there prescribed as the proper rule of conduct for a prisoner of war whose engagement is disowned by his government, to return and surrender himself to the capturing power. This is the case of the Brashear prisoners, and I claim, as I have claimed, compliance with the established usages of war, by their return to their original condition as prisoners of war.

It is highly desirable that for the future all occasion for the renewal of difficulties respecting the exchange or release of prisoners of war in this military district should be removed.

I assure you, general, that you concur with me in the propriety of alleviating as far as possible the condition of those whom the fate of war may place in the power of either belligerent.

If you think that a convention can be entered into by which the release of the prisoners under parole can be effected without the necessity of transporting them to distant points for exchange or release, I am ready, upon my part, to concur in any arrangement which will attain this object.

I have the honor to be yours, &c., &c.,

R. TAYLOR, *Major General.*

Major General N. P. BANKS,

Com'dg United States Forces in Louisiana.

H. Q. A., January 5, 1865. Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, October 16, 1863.

GENERAL : The attention of the government is earnestly called to the condition of the prisoners captured at Galveston on the 1st day of January, and now in Texas with some other prisoners subsequently captured at different places. These prisoners are at Camp Grosse, in Texas, and number : officers 29, soldiers 12, and sailors 86, being 127 in all. They have suffered greatly from confinement, and think they have been neglected by the government, which they say should have made provision for their exchange. I commend earnestly this sub-

ject to the consideration of the War Department, and hope that some speedy action for their relief may be taken. There are also many officers held prisoners at Shreveport.

I have the honor to be, with much respect, your obedient servant,

N. P. BANKS,

Major General Commanding.

Major General H. W. HALLECK,

General-in-Chief U. S. A., Washington, D. C.

H. Q. A., January 4, 1865. Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE GULF,

New Orleans, October 16, 1863.

GENERAL: We have had many pressing applications for the special exchange of Major Howard, of Texas. Recently the commanding general at Mobile has solicited a special exchange of Major Howard. We have, of course, declined the applications. When at Alexandria last summer, in a very large Texas mail that was captured, it was stated that Major Howard, then recently captured, was one of the most important men in the confederate army, and that his exchange must be effected at any cost. Thinking it possible that application may be made to the commission for the United States for his exchange, I respectfully request that he may be notified of these facts.

I am, with high consideration, very respectfully yours, &c.,

N. P. BANKS,

Major General Commanding.

Major General H. W. HALLECK,

Commander-in-Chief, &c.

H. Q. A., January 4, 1865. Official copy :

J. C. KELTON, A. A. G.

VERMILLIONVILLE, LA., November 28, 1863.

SIR: I am instructed by Major General Taylor, commanding, to open communication at once with you on the subject of the exchange of prisoners, "stating that we have on hand several hundred prisoners, all of whom are without blankets, and many without shoes, and indifferently supplied with clothing, and whose sufferings this winter it will be impossible for us to alleviate. You will use every exertion consistent with the dignity of your position to perfect some arrangement, and in the event of success will exchange immediately man for man, &c."

In accordance with the above order, I therefore propose an immediate exchange of prisoners, or the opening of negotiations for that purpose, authorized by the cartel now in force, authorizing commanders in the field to enter into such negotiations. I send Assistant Adjutant General Wells, of my staff, charged with full authority in the premises.

I am, very respectfully, your obedient servant,

THOMAS GREEN,

Brigadier General, Com'dg 1st Division Cavalry.

To the COMMANDING OFFICER of the federal forces on the Teche.

Official :

J. C. KELTON, A. A. G.

HEADQUARTERS U. S. TROOPS IN WESTERN LOUISIANA,
New Iberia, November 29, 1863.

GENERAL: I acknowledge the receipt of Brigadier General Green's letter of the 27th or 28th instant, referring to an exchange of prisoners, which he is authorized by you to offer.

I state, in reply, that if you will commence the exchange without regard to the regiments or corps to which the prisoners belong, I am willing to exchange man for man, and will depute a general officer to arrange at once with General Green a place for the delivery of the prisoners on both sides.

I also make this proposition: I will have brought here, and send to such point of delivery as you may designate, clothing and blankets for the prisoners of war that remain in your hands, provided that you will permit the articles to be delivered to the prisoners, the United States engaging to pay a reasonable price for freight and handling.

Another matter which I have been intending for some time to bring to your notice is this: When a part of my force was at Carrion Crow bayou, previous to October 21 last, three of my men were placed as a safeguard at the house of a French subject, on the road from Carrion Crow bayou to Vermillion. I do not know his name. They were taken by some of your troops on the night before I moved forward from Carrion Crow bayou upon Opelousas. Another man who was placed as a safeguard in the house of Mrs. May, a widow, not far from Bisland, was captured in September last.

In my opinion, these men are not legitimate prisoners of war, and ought to be sent back to us with their arms and accoutrements without exchange. A precedent has been established in the armies in Virginia, as General R. E. Lee has lately sent back men to General Meade who were captured under precisely the same circumstances.

As my sole object in placing these safeguards was to lessen the sufferings of inoffensive persons, and was not in the slightest degree military or dependent upon the friendship or enmity of the persons to the United States, I hope that you will acknowledge the propriety of my request and return the prisoners referred to without exchange.

They are: Private Henry C. Marsh, company C, 12th Connecticut volunteers; private Francis C. W. Rogers, company D, 12th Connecticut volunteers; private Hugh Monroe, company H, 12th Connecticut volunteers; private Louis Ulrick, 165th New York volunteers.

I am, very respectfully, your obedient servant,

W. B. FRANKLIN,
Major General Commanding.

Official:

J. C. KELTON, A. A. G.

HEADQUARTERS DISTRICT WESTERN LOUISIANA,
Alexandria, November 30, 1863.

GENERAL: I have the honor to acknowledge the receipt of your communication, dated November 29, 1863. In reply I have the honor to state that if your expression of willingness to commence the exchange, without regard to the regiments and corps to which the prisoners belong, is intended to embrace those who belong to negro organizations, the instructions of my government preclude me from acceding thereto.

With the exceptions of members of such organizations, I am willing to exchange all prisoners, man for man.

In view of the hardships and sufferings to which the prisoners were subjected, and my inability to supply their wants of clothing, I despatched an officer to Vicksburg to endeavor to make an arrangement for their reception until they should be properly exchanged, and they have been moved in that direction; if such arrangement is effected the prisoners will not require the clothing and blankets to be forwarded to them as you propose. Should it not be effected, I will communicate with you on the subject so that those articles may reach them.

The officers of your command who are prisoners in my hands, a list of whom I forwarded to General Washburne shortly after their capture, are in want of clothing, and out of money and articles necessary for making them comfortable, which you may send to Brigadier General Green, and it will be delivered to them.

Recognizing your statement relative to the improper detention of the four men who were captured while acting as safeguards as being well-founded, I have directed their immediate release, and at the earliest practicable moment they shall be returned to your lines. I have taken steps to prevent the recurrence of this matter.

Should you accede to my proposition for exchanges as herein stated, I will appoint an officer authorized to negotiate with one whom you may appoint the necessary terms and details.

I am, very respectfully, your obedient servant,

R. TAYLOR,

Major General Commanding.

Major General W. B. FRANKLIN,

U. S. Service, Commanding Troops in Western Louisiana.

Official:

J. C. KELTON, A. A. G.

HEADQUARTERS DISTRICT WESTERN LOUISIANA,
Alexandria, December 3, 1863.

GENERAL: In reply to your communication of the 2d instant, I have to state that, while I believe I have no prisoners from your command belonging to negro organizations, the expression contained in your letter of the 29th ultimo, requiring as a condition precedent that I should agree to "the exchange without regard to the regiment or corps to which the prisoners belong," rendered it necessary that I should distinctly inform you that I was precluded by the instructions of my government from acceding to a proposition which would embrace that class of persons; otherwise I would clearly have committed myself to a policy, or at least to its recognition, in violation of positive instructions.

My inability to provide for the prisoners in my hands in such manner as I desire, and my anxiety to alleviate their condition by restoring them to their government, if satisfactory arrangements could be agreed upon between us, induced me to address you on the subject of their exchange.

I know that you have the means, and I do not doubt your inclination, to extend to the prisoners in your hands all the comforts and attentions to which the usages of war entitle them.

I am willing at all times to exchange with you, with the exception heretofore noted. Officer for officer, and enlisted man for enlisted man, at such point or points as we may agree upon.

The clothing and other necessary articles of comfort which you intend for the prisoners will be delivered to them. If you desire to send one of your offi-

cers for the purpose of distributing the clothing and money, permission will be granted him to visit the officers, prisoners, for that purpose.

I take occasion to inform you that orders of the Confederate States war department prevent the treasury notes of the United States from being delivered to or put in circulation by prisoners.

Gold and silver, notes of any banks chartered by the legislature of Louisiana, and Confederate States treasury notes may be sent to these officers.

Very respectfully, your obedient servant,

R. TAYLOR,

Major General Commanding.

Major General W. B. FRANKLIN,

Commanding U. S. Forces in Western Louisiana.

Official:

J. C. KELTON, A. A. G.

HEADQUARTERS FIRST DIVISION OF CAVALRY,
Vermillionville, December 4, 1863.

GENERAL: Enclosed I send you by Captain Wells, assistant adjutant general on my staff, a communication from General Taylor. Having no officers or soldiers of the class spoken of, in this district, and that question being unnecessary to be noted in an arrangement for the exchange of prisoners between yourself and General Taylor, I suppose the exchange will be effected, and it will be unnecessary to send clothing or money to your officers and men, who are prisoners in our hands. If, however, the negotiation should be again broken off, I will take great pleasure in facilitating you in forwarding money, clothing, or other articles to your officers or soldiers in our hands, in accordance with the terms contained in General Taylor's communication.

I am, general, very respectfully, your obedient servant,

THOMAS GREEN

Brig. Gen. Commanding 1st Div. of Cavalry, Western Louisiana.

Official:

J. C. KELTON, A. A. G.

HEADQUARTERS NINETEENTH ARMY CORPS,
New Iberia, La., December 13, 1863.

SIR: I have the honor to submit the following report of negotiations which have been made by me with Major W. M. Levy, commissioner in behalf of Major General R. Taylor, commanding Confederate States forces, for exchange of prisoners of war captured from the mutual commands.

In obedience to your instructions, under a flag of truce I met the confederate commissioner at Boutte's plantation, some five miles beyond our pickets, on the 12th December, and he having informed me, in behalf of Major General R. Taylor, that they had no officers or enlisted men belonging to negro organizations captured from this command, the enclosed cartel was agreed upon and signed by us in duplicate.

It will be noticed that all our commissioned officers were exchanged by me. I did so, being anxious, should it unfortunately occur by the fortunes of war that reprisals take place, that none of the officers of this command would be sufferers.

Having been notified that a Mr. Gatchell, a non-combatant, and a correspondent for the press, was detained in their hands, and, indeed, entered upon their lists of prisoners of war, I addressed an official communication to Major Levy,

requesting to be informed whether Mr. Gatchell was detained as such, and if not, whether he would be released. (Doc. 1.) The reply to these queries, and which I have the honor to enclose, (Doc. 2,) shows a determination to retain Mr. Gatchell, not as a prisoner of war, but as a reprisal, they asserting that a number of peaceful or non-combatant citizens have been seized by our forces.

The case of Mr. Gatchell is therefore respectfully referred to you by me, as it is likewise to Major General Taylor by his commissioner.

Upon our rolls of prisoners appeared the names of two commissioned officers and five enlisted men not belonging to Major General R. Taylor's command, and they were therefore not exchanged.

There being an excess of prisoners belonging to this command in the hands of Major General R. Taylor, his commissioner proposed to deliver them up to us as paroled prisoners, under certain conditions, as expressed in his letter. (Doc. 3.) As this would be binding us to the delivery of certain persons in exchange who had not been captured by this command as at present constituted, and also upon future captures, I informed Major Levy that I had no authority to enter into such agreement, but would refer it to you.

Their commissioner, therefore, very frankly stated the sufferings which must, of necessity, fall upon the prisoners left in their hands, and offered to deliver them paroled to our lines, provided I would agree to return them into their hands, should no agreement be entered into between yourself and Major General Taylor. (Doc. 4.)

As I viewed this to be binding upon you in the event of any different action being taken by the United States authorities, I declined so as to receive them, thanking him in my reply (Doc. 5) for the high-minded and humane spirit in which, I feel assured, the offer was made. I notified Major Levy that, should no cartel for the excess of prisoners be made, we should avail ourselves of the stipulation agreed upon to send the prisoners clothing and other necessities for their comfort. He, in reply, very handsomely offered to allow us to send an officer (on parole of honor) with the clothing, he to see to its proper distribution.

The enlisted men who were captured while acting as safeguards on property of citizens are to be delivered back to us with their arms, equipments, &c., without condition or exchange, and orders have been issued by Major General Taylor against any capture in future of like safeguards.

I desire to mention the negotiations have been carried on with the best of feeling, and that the greatest liberality and straight forward candor has characterized the conduct of the officers who have met me in behalf of Major General R. Taylor, Confederate States army.

I am, sir, very respectfully, your obedient servant,

EDWARD L. MOLINEAUX,

Colonel and Acting Assistant Inspector General,

Commissioner for Exchange of Prisoners in behalf of

Major General W. B. Franklin, U. S. Army.

Major General W. B. FRANKLIN,

(Through Major WICKHAM HOFFMAN, A. A. G.)

Official:

ROBERT N. SCOTT,

Major and Assistant Adjutant General, U. S. Vols.

[Doc. No. 1.]

FLAG OF TRUCE, BOUTTE'S PLANTATION, NEAR NEW IBERIA, LA.,

December 12, 1863.

SIR: I have the honor to request you to state whether Mr. Gatchell, a correspondent for the New York Herald, and a non-combatant, is detained by you

as a prisoner of war; and if not, whether he will be released by the confederate authorities.

I am, major, respectfully, your obedient servant,

EDWARD L. MOLINEAUX,

*Colonel and Commissioner for Exchange in behalf
of Major General W. B. Franklin, U. S. A.*

Major W. M. LEVY,

Commissioner, &c., to Major General R. Taylor, C. S. A.

Official:

ROBERT N. SCOTT,

Assistant Adjutant General, U. S. Vols.

[Doc. No. 2.]

FLAG OF TRUCE, BOUTTE'S PLANTATION, NEAR NEW IBERIA,

December 12, 1863.

COLONEL: In reply to your communication of this date, asking me to inform you whether Mr. W. M. Gatchell, correspondent of the New York Herald, and a non-combatant, who was captured by our forces some time ago, is detained as a prisoner of war, and, if not held as such, whether he will be released by Major General R. Taylor, commanding confederate forces, western Louisiana, I have to state that the citizens in the hands of Major General Taylor, captured with your other prisoners, are not held as prisoners of war, but are held because your government, through its officers in this district, have arrested citizens, non-combatants, and hold them as prisoners of war.

Among other instances is the case of Mr. John G. Pratt, a citizen of St. Landry parish, in this State, wholly disconnected with the military service. I mention this as a case similar to that of Mr. Gatchell. Major General Taylor is, I assure you, anxious that on both sides this practice should be discontinued.

I am, colonel, very respectfully, your obedient servant,

WILL. M. LEVY,

*Major and Commissioner in behalf of
Major General R. Taylor, C. S. A.*

Colonel E. L. MOLINEAUX,

Commissioner for Major General Franklin, U. S. A.

Official:

ROBERT N. SCOTT,

Major and A. A. G., U. S. Vols.

[Doc. No. 3.]

BOUTTE'S PLANTATION, NEAR NEW IBERIA,

December 12, 1863.

COLONEL: Having been clothed with authority by Major General Taylor, commanding Confederate States forces in western Louisiana, to effect with you arrangements for the exchange of all prisoners now in the hands of the United States and Confederate States authorities, respectively, captured in this military

district, and, where there might be an excess on either side, to agree upon terms whereby the excess might be paroled and delivered to their friends; and having been informed by you that you have no authority to enter into any agreement embracing other prisoners than those captured by the forces of Major General Franklin, and now in his possession, I submit, in behalf of Major General R. Taylor, Confederate States army, (commanding as aforesaid,) the following propositions for the consideration and action of Major General W. B. Franklin, United States army, (commanding as aforesaid,) and such other authority whose approval may be necessary to enable the propositions to be agreed upon in behalf of the United States authorities.

Major General Taylor will parole and deliver, at the outpost of their friends which may be nearest to that of the forces of Major General Taylor, the excess of prisoners now in his hands, who have been captured from the United States forces in western Louisiana, commanded by Major General Franklin; the paroles of the prisoners thus delivered to be recognized by the proper United States authorities, or, in the event of their not being thus recognized, such prisoners to be returned to Major General Taylor, commanding Confederate States forces in western Louisiana; the prisoners belonging to the Confederate States forces, commanded by Major General Taylor, who have been captured from time to time in western Louisiana, at Fort Butler, or elsewhere, and now in the hands of the United States authorities, to be delivered to Major General Taylor, at his outpost which may be nearest to that of the United States forces in western Louisiana.

Major General Taylor will also exchange for prisoners captured from time to time from his command, all other prisoners in his hands who have been from time to time captured from the United States forces in western Louisiana, upon the terms this day agreed upon for the exchange of prisoners between Colonel E. L. Molineaux and myself, commissioners, and the excess shall be paroled and delivered on the terms and with the understanding hereinbefore mentioned. The approval of the commanding officer of the department to be given to the agreement if entered into by Major General Franklin, or such other officer as may be authorized to make the arrangements and agreements; and it shall be distinctly avowed and understood that such prisoners received by either party, under the terms of this cartel to be entered into, shall not be released from their parole until regularly exchanged; and should the government of either party refuse to recognize such paroles, then the prisoners who may have been thus delivered shall be returned to their captors.

This agreement is not to be affected by the action or by any cartel agreed upon by the two governments, whether general or special; but if either government should direct the discontinuance of exchange or delivery of prisoners as herein proposed, due notice shall be given by the parties respectively, as the orders discontinuing the cartel herein proposed may proceed from one or the other government. Any excess of prisoners released on parole by either party, under the provisions of the cartel herein proposed, not to be included in an exchange under a general cartel which may be adopted by the two governments, until formal notice has been given to the other party by the party wishing to include them in such general exchange.

Before any discontinuance of the cartel herein proposed, notification of such intention shall be given to the other party, and officers and men captured prior to such notification, and those captured within ten days thereafter, will be subject to the provisions of the cartel proposed herein; this term of ten days being for the purpose of giving the party to whom the notice of cessation of exchange and delivery, as above mentioned, is sent, ample time to receive it and adopt measures suitable to the new condition of things which would thus arise.

The cartel which may be adopted on the basis which I have proposed, to be

construed on all occasions according to its spirit, and the propositions herein made are dictated by our earnest desire to mitigate, as far as possible, the sufferings of prisoners of war.

Very respectfully, your obedient servant,

WILL. M. LEVY,
Major and Commissioner in behalf of
Major General R. Taylor, C. S. A.

Colonel E. L. MOLINEAUX, U. S. A.,
Commissioner for Exchange.

HEADQUARTERS OF THE ARMY,
Washington, D. C.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

[Doc. No. 5.]

FLAG OF TRUCE, NEAR NEW IBERIA, LA.,
December 13, 1863.

MAJOR: I have to acknowledge the receipt of your communication of this date, offering to deliver into Major General W. B. Franklin's hands, on parole, the excess of prisoners captured from his command, under certain conditions.

I have the honor to state, that while I fully appreciate your humane desire to alleviate the sufferings which must of necessity attend the prisoners in your hands, yet I cannot accept your proposal until further instructions have been received from Major General Banks, commanding department of the Gulf.

As soon as he is heard from on the subject I shall have the pleasure of informing you, in behalf of Major General W. B. Franklin, through a flag of truce.

I am, sir, your obedient servant,

EDWARD L. MOLINEAUX,
Colonel and Commissioner for Exchange of Prisoners,
in behalf of Maj. Gen. W. B. Franklin, U. S. A.

Major W. M. LONG,
Commissioner, &c., in behalf of Maj. Gen. R. Taylor, C. S. A.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS NINETEENTH ARMY CORPS,
New Iberia, La., December 15, 1863.

MAJOR: In my reply to your communication of the 2d instant respecting the paroling of the excess of prisoners in the hands of Major General R. Taylor, C. S. A., I had the honor to inform you that as soon as a definite answer had been received from Major General N. P. Banks I would immediately inform you.

I have the pleasure, herewith enclosed, to send you copies of the telegraphic correspondence between Major General W. B. Franklin and Major General N. P. Banks on the subject, and as the reply from headquarters of the department is favorable, I would suggest that all the excess of paroled men now in your possession be moved towards some favorable point for delivery.

I am instructed to inform you that Major General N. P. Banks has appointed a commissioner on his part to agree upon a cartel and agreement for paroling of the balance of all prisoners in the hands of Major General R. Taylor.

Will you please appoint the time and place at which you will meet the said commissioner, and notify Major General W. B. Franklin two or three days in advance?

I am, major, very respectfully, your obedient servant,

E. L. MOLINEAUX,

Commissioner for Exchange of Prisoners on behalf of

Maj. Gen. W. B. Franklin, U. S. A.

Major W. M. LEVY;

Commissioner, &c., in behalf of Maj. Gen. R. Taylor, C. S. A.

I have requested you to state whether it is agreeable to you to exchange Mr. H. Fenner, civil clerk in commissary department, for Mr. Stockton, assistant engineer, and Lieut. Bt. Webb, taken when not in commission. I shall bring Mr. S. up at the exchange, hoping to have a favorable answer.

Official:

ROBERT N. SCOTT, *Major and A. A. G.*

NEW IBERIA, December 13, 1863.

The exchange of prisoners, officer for officer and man for man, is progressing. General Taylor offers to place the excess of prisoners in his hands in our possession on these terms, viz:

1. Their parole to be recognized by the United States authorities; and if they are not so recognized the prisoners to be returned to General Taylor.

2. All prisoners from the forces under General Taylor's command to be exchanged for these paroled prisoners, including those taken at Fort Butler or elsewhere.

3. The agreement thus entered into is not to be affected by the action of the government of either party; but if any general exchange be agreed upon by the two governments the excess of prisoners is not to be included in that agreement until formal notice has been given by one party to the other to include them in that exchange. Also, ten days' notice must be given of the cessation of exchange before any change in the cartel shall go into effect.

General Taylor wishes an acceptance of these terms by the department commander.

W. B. FRANKLIN,

Major General Commanding.

Brigadier General C. P. STONE,

Chief of Staff, New Orleans, La.

Official:

ROBERT N. SCOTT, *Major and A. A. G.*

DEPARTMENT OF THE GULF,
UNITED STATES MILITARY TELEGRAPH OFFICE,
Iberia, December 14, 1863.

[By telegraph from New Orleans, December 14, 1863.]

Major General FRANKLIN, *Commanding Troops in Western Louisiana:*

The major general commanding the department will approve the acceptance by you of the terms proposed by General Taylor, as by your despatch of yesterday, just received.

C. P. STONE,

Brigadier General and Chief of Staff.

Official:

ROBERT N. SCOTT, *Major and A. A. G.*

HEADQUARTERS DISTRICT WESTERN LOUISIANA,
Alexandria, December 18, 1863.

COLONEL: I have the honor to acknowledge the receipt of your communication of the 15th instant, and enclosures, viz: copies of the telegraphic correspondence between Major General W. B. Franklin and Major General N. P. Banks.

The approval of Major General Banks being given to terms proposed by me as commissioner, for the delivery of the excess of prisoners in the hands of Major General Taylor belonging to the command of Major General Franklin, that excess will accompany the officers and enlisted men whom we agreed to exchange in the cartel entered into between us on the 12th instant, and will be delivered at the place therein indicated. These prisoners are now *en route* for the point below Vermillionville, and will arrive there in four or five days from the day on which you will probably receive this; but due notice will be given you, so that the prisoners on both sides may reach the spot contemporaneously.

Herewith I enclose the list of eight privates who will be exchanged for Major R. A. Howard, A. C. S., C. S. A., whom you have upon your list of officers in your possession as prisoners.

Be pleased to have Major Howard delivered when the others are exchanged at the stage-stand.

H. Fenner, of whom you write, will be sent down for exchange with Mr. Stockton, as requested by you.

Major General Taylor instructs me to state to you that he will appoint a commissioner to meet the commissioner appointed by Major General Banks, and suggests the Red River landing, near the mouth of Red river, as the place of meeting. He requests that General Banks may be informed thereof, and that he will name the time at which his commissioner will be at the place and communicate the same to him, so that no delay or detention may be experienced by either party.

Enclosed please find receipts of Lieutenant Herbert and H. F. Fenner for money forwarded to them through district headquarters by flag of truce.

I am, colonel, your obedient servant,

WILLIAM M. LEVY,
*Major and Commissioner for Exchange of Prisoners
 on behalf of Maj. Gen. R. Taylor, C. S. A.*

Colonel E. L. MOLINEAUX,
Commissioner, &c., on behalf of Maj. W. B. Franklin, U. S. A.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, December 21, 1863.

GENERAL: I have the honor to acknowledge the receipt of your despatches of December 15, 1863, transmitting the cartel for the exchange of prisoners and the accompanying correspondence and documents.

In answer to the inquiry presented by Major William M. Levy, major and commissioner of exchange for Major General Taylor, Confederate States army, dated at New Iberia, December 13, you are hereby authorized to say that I will agree, if the prisoners in excess of our prisoners are paroled and delivered to you, they will be held as paroled prisoners of war, and only released therefrom if when duly exchanged by agreement entered into between Major General Taylor and Major General Franklin, (or the commanding officer of the

forces of the United States;) and if it shall be proposed to include these paroled prisoners in any exchange to be effected under the cartel between the two governments for the general exchange of prisoners of war, formal notice shall be given of such desire to Major General Taylor by Major General Franklin, (or the officer in command of the forces of the United States;) and in the event of the paroles not being recognized by the government of the United States, or its authorities, I will agree to return their prisoners to Major General Taylor.

In reference to the capture of William M. Gatchell, a correspondent of the New York Herald, you will say that we regard him and other gentlemen of his profession as standing upon the same basis as other non-combatants. His professed intention is to make a true report of the events of the war as a basis for history, and he would, no doubt, gladly do within the camp of the confederate army, with the consent of its officers, that which he does in our camp. Adhering to such purpose, he cannot be considered a public enemy to either government; if he falsifies his profession by his acts, his detention should be placed upon that ground; while we could not ask that he should be allowed the privilege accorded him within our lines, we certainly have the right to ask his surrender, upon the ground that, adhering in good faith to his profession as a reporter, and willing to do for one side what he does for the other, he cannot be considered a public enemy. The case of Mr. John S. Pratt, a citizen of St. Landry parish, stands upon entirely different grounds. Mr. Pratt is recognized by the government of the United States as "General Pratt," engaged in the organization of military service for the confederate army, whose position and character was so prominent as to give his name to the general camp of military instruction for the State of Louisiana. It is immaterial whether he was commissioned for this service by the State or by the Confederate States; if he is still in possession of this authority, and in the performance of this duty, he is rightly held a prisoner of war. If he has surrendered his commission, and discontinued permanently the exercise of the power conferred upon him, the change in his position should be made public, in order that it shall be understood by the people that he retains his liberty within the country occupied by our troops because of the permanent change in his position and purpose.

There can be no doubt that he has exercised such powers, and I have received no evidence of any change in his position in that respect.

Until such evidence is offered there can be no just claim for his release. I concur with Major General Taylor in the expression of opinion, which does him so much honor, "that those who are not parties, directly or indirectly, to the contest in which we are engaged, should be relieved as far as possible from the suffering incident thereto." I do not approve the arrest of persons without other cause than that they are found within the lines of one army or the other. I have released all the prisoners in this department taken from the walks of civil life, except when held for the commission of crimes, independent of all political considerations, or where their release would imperil public peace, and I shall gladly co-operate with General Taylor, as far as possible, in relieving from the horrors of war those who are not in any sense to be considered as participants therein.

I have the honor to be, with high respect, your obedient servant,

N. P. BANKS,

Major General Commanding, &c.

Major General W. B. FRANKLIN,

Commanding United States Forces, &c.

Official copy :

C. S. SARGENT,

A. A. A. General.

Official:

ROBERT N. SCOTT, *Major and A. A. G.*

HEADQUARTERS 19TH ARMY CORPS,
New Iberia, La., December 22, 1863.

MAJOR: I have the honor to inform you that we have received word from Major General N. P. Banks, United States army, that his commissioner will meet the one appointed by Major General R. Taylor, Confederate States, army at Red River landing on the 1st day of January, 1864, or as soon after as practicable for them to meet at the appointed place.

I have to inform you our prisoners are here ready for exchange.

I am, major, your obedient servant,

EDWARD L. MOLINEAUX,
*Colonel and Commissioner for Exchange of Prisoners
 on behalf of Major General W. B. Franklin.*

Major W. M. LEVY,
Commissioner for Exchange in behalf of Major General Taylor.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS, DISTRICT WESTERN LOUISIANA,
December 23, 1863.

COLONEL: In the absence of Major W. M. Levy, I have the honor to acknowledge, by direction of Major General Taylor, the receipt of your communication of the 20th instant, proposing, on behalf of Major General Franklin, the exchange of Captain Maltby, editor of the *Ranchero*, for Mr. Gatchell, the correspondent of the *New York Herald*, both of whom are supposed to be non-combatants and not, at the time of their capture, in the military service of either belligerent.

I am instructed to say that Major General Taylor regrets he cannot accede to the proposal. The capture and detention by the Confederate States forces of Mr. Gatchell and of others similarly situated is resorted to for the purpose of putting an end, if possible, to the practice of the United States authorities of arresting and imprisoning private citizens of the Confederate States, in no wise connected with the service at the time of their arrest. The object of the measure would be entirely defeated by recognizing, as the offer of Major General Franklin substantially proposes to do, these persons as prisoners of war, and a proper subject of exchange in that character.

I am further instructed to state that Major General Taylor earnestly desires to effect some general arrangement by which the non-combatants held by both belligerents may be released, and that, before the correspondence between Major General Banks and himself shall have closed, a convention may be agreed upon, protecting for the future persons not engaged in the military or naval service of the respective governments from capture by either party.

I have the honor to be, colonel, with best respects, your obedient servant,

P. E. BOINFORD,
1st Lieutenant and Aide-de-Camp.

Colonel E. S. MOLINEAUX,
Commissioner on behalf of Major General Franklin, U. S. A.

Official:

ROBERT N. SCOTT,
Major and Assistant Adjutant General.

HEADQUARTERS 19TH ARMY CORPS,
New Iberia, Louisiana, December 23, 1863.

MAJOR: I have the honor to acknowledge the receipt of your favor of the 18th instant.

Major General N. P. Banks has signified his assent to Red River landing as a place of meeting between his commissioner and one appointed by Major General R. Taylor. As soon as he appoints a commissioner and names the time, I will immediately notify you.

I have to express to you my sincere regret that your escort at our last meeting suffered the loss of certain halters belonging to them, and Captain Wells of a pair of saddle-bags. Every means has been taken to ferret out the delinquents and to bring them to punishment.

I have the honor to state that I have forwarded to care of Captain E. R. Wells, H. H. G. General Green, four army halters complete and one pair saddle-bags, to make right the deficiency, and I think you will accept the apology in the same frank spirit in which it is given. Major R. A. Howard will be exchanged as you propose.

I have the honor to request you to furnish us information respecting Finley Anderson, a correspondent of the New York Herald, who was captured on board of steamer Queen of the West, in May last, and was last heard from at Shreveport in August.

I am, major, respectfully, your obedient servant,

E. L. MOLINEAUX,

*Colonel and Commissioner for Exchange of Prisoners,
in behalf of Major General W. B. Franklin, U. S. A.*

Major WILLIAM M. LEVY,

*Commissioner for Exchange of Prisoners in behalf
of Major General R. Taylor, C. S. A.*

Official:

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

HEADQUARTERS, DISTRICT WESTERN LOUISIANA,
December 23, 1863.

GENERAL: Your communication of the 19th instant, enclosing the affidavit of one E. J. Conner, touching the alleged cruel treatment of certain United States officers at Monroe and Shreveport, has been received. In reply I have the honor to state that the rumors upon which Conner's affidavit is based are utterly without foundation, and I have to regret that Major General Banks has thought them of sufficient importance to call my attention to them, particularly considering the improper language in which the affidavit is couched.

I am, general, very respectfully, your obedient servant,

R. TAYLOR,

Major General Commanding, C. S. A.

Major General W. B. FRANKLIN,

Commanding U. S. Troops, Western Louisiana.

Official:

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

AFFIDAVIT.

I solemnly swear that when I was at Monroe, Louisiana, a prisoner in the hands of the confederates, June 27, 1863, I was allowed to go about on parole, and learned from various parties, and among them soldiers belonging to the confederate army, also some Union ladies entitled to belief, sufficient to satisfy me that two United States officers, one a captain and the other a lieutenant of African troops, taken prisoners while on a scout at Milliken's Bend, on or about the 6th June last, after imprisonment two days in the court-house at Monroe, were taken out and murdered by the enemy, and when I got to Shreveport I found that it seemed to be the common talk there.

I further depose and say, that on Tuesday, July 14, 1863, I was in Shreveport, and on that day Dick Taylor's prisoners, captured from the United States forces at Brashear city, arrived there, and among them were two commissioned officers, from what I learned, of the Corps d'Afrique, who were separated from the rest and put in solitary confinement, with a ball and chain, and General Banks has the names of these two officers.

E. J. CONNER.

NEW ORLEANS, *November 19, 1864.*

Sworn before me.

[L. S.]

HENRY L. PIERSON,
Captain and A. A. G.

Address:

Care NORTHRUP & Co.,
33 *Front street, Memphis.*

Official:

ROBERT N. SCOTT, *Major and A. A. G.*

ASSISTANT INSPECTOR GENERAL'S OFFICE,
HEADQUARTERS 19TH ARMY CORPS,
New Iberia, La., December 28, 1863.

GENERAL: I have the honor to report that the exchange agreed upon by the cartel of December 13 has been fully and satisfactorily effected. The exchange took place at noon on the 25th instant, at the old stage station, midway between Vermillionville and New Iberia, and a verbal agreement was entered into that no hostile movement or demonstration should be made by the confederates towards New Iberia or its rear, or on our part towards Vermillionville and its rear, during the 25th, 26th, and 27th instant, for the purpose of giving each party sufficient time to refresh and send to the rear the exchanged and paroled men.

I would respectfully refer you to the herewith rolls of exchange and paroled prisoners, by which we receive back, and report for duty to their respective regiments, 29 commissioned officers, 222 non-commissioned officers and privates, and receive in charge 449 *paroled prisoners*, subject to a cartel to be entered into between the commissioners on behalf of Major General N. P. Banks, U. S. A., and Major General R. Taylor, C. S. A.

At the request of the commissioner for Major General R. Taylor, C. S. A., the paroled prisoners, before being delivered, were drawn up in line, and it was announced to them that their paroles were binding upon them until regularly exchanged; that they had been delivered into the charge of the United States to prevent suffering among them during the winter; that, in the event of no amicable arrangement being made, they were subject to be returned to the custody of their captors, although such a contingency was not likely to occur.

The roll was then called over and corrected, and the said paroled men delivered over to me in good faith, upon my simply signing receipts for the correct number at the foot of each roll.

In compliance with your instructions, those of our men suffering for the want of shoes, blankets, &c., were supplied, provisioned, and the exchanged officers and men of the regiments at this place sent to their commands. Those belonging to the 13th army corps were sent under a guard to report to Brigadier General McGinnis, at Algiers, and the paroled prisoners (under guard) to Brigadier General Bowen, provost marshal general, at New Orleans.

It is with considerable pleasure that I can report that the confederate prisoners, officers and men, were anxious to express their feelings at the humane manner in which they had been treated while in the hands of the United States authorities; but I consider it my duty to call attention to the following fact:

Many of the prisoners who were despondent at the prospects of the confederacy before they were sent to New Orleans, on their return from that city seemed to be animated with a different feeling, and to have been encouraged in their treason and hopes, from the numerous interviews which they are reported to have had with rebel sympathizers and friends visiting them in that city. They arrived here, the officers and in many instances the men, with presents of two and sometimes three suits of clothing and under-clothes.

I suffered the officers to pass their clothing, but I deemed it proper, as provost marshal general in the field, to seize such articles as the following, which the men had concealed, viz: files, cotton thread, needles, spurs, paper, playing cards, shoes, medical scales, in undue quantities.

I respectfully mention this, although I do not know that it can be avoided if necessity compels the keeping of prisoners in the city of New Orleans. It is to be regretted that this exchange, which is now ended between your commissioner and that of Major General R. Taylor, C. S. A., should not have been successful in effecting the release of Mr. Gatchell, news correspondent. In every other respect it has been entirely satisfactory to Major Levy, commissioner of C. S. A., and myself, and I trust will meet with your approval.

Respectfully, your obedient servant,

E. L. MOLINEAUX,
Colonel and Commissioner.

Major General W. B. FRANKLIN, U. S. A.

Official:

ROBERT N. SCOTT,
Major and A. A. G.

HEADQUARTERS DEPARTMENT OF THE GULF:
New Orleans, December 31, 1863.

COLONEL: The major general commanding appoints you commissioner to confer, in his name, with a commissioner appointed by Major General R. Taylor, C. S. A., on the subject of exchange of prisoners.

The place of meeting agreed upon for the conference is Red River landing, near the mouth of Red river, to which place you will please proceed without delay. The time of meeting is the 1st proximo, or as soon thereafter as practicable.

Enclosed you have a copy of a letter from the major general commanding to Major General Franklin, confirming the exchange agreed upon by the latter, and you are desired to give formal sanction to that exchange, in the name of the major general commanding, should it be requested.

You are authorized to offer to Major General Taylor, on the same terms as those agreed upon by Major General Franklin, all the prisoners recently captured by the United States forces in Texas, provided he will procure the delivery of

all captured from the United States at Galveston, Sabine Pass, and other points in Texas. You will also endeavor to procure the release on parole of our prisoners captured at Brashear and other points in the department, and now held by the confederate authorities.

You will be careful in all conferences to keep in view the fact that the commanding general will not sanction any difference being made between the officers and men of different corps of the army.

The officers and men of colored regiments have been received into the service of the country; and no agreement can be made or discussed in which the rights of the colored troops or their officers to be treated and exchanged as other prisoners of war may be ignored.

You will please correspond freely with these headquarters during your conferences, using the telegraph from Port Hudson to facilitate communication.

I am, very respectfully, colonel, your obedient servant,

CHARLES P. STONE.

Brigadier General Chief of Staff.

Colonel C. C. DWIGHT,

160th Regiment N. Y. Volunteers, New Orleans.

Official copy:

G. HERMAN LIEBER,

A. A. A. General.

Official:

ROBERT N. SCOTT,

Major and A. A. G.

"Memoranda of prisoners of war held by Major General Banks, commanding department of the Gulf, December 31, 1863.

Officers: Colonels (one)	1
Majors (one)	1
Captains (five)	5
Lieutenants (thirteen)	13
	<hr/>
	20
	<hr/>
Enlisted men: Non-commissioned staff (two)	2
Sergeants (twelve)	12
Corporals (ten)	10
Artificers (one)	1
Privates (one hundred and ninety-three)	193
C. S. navy (eight)	8
	<hr/>
	220
	<hr/>

RED RIVER LANDING, LOUISIANA,

January 4, 1864.

SIR: As commissioner on the part of Major General Banks, U. S. A., for the exchange of prisoners, I am authorized to offer, and do hereby offer, to Major General Taylor, C. S. A., to deliver to him, upon the same terms as those agreed upon in the cartel this day executed by us, all the prisoners recently captured by the United States forces in Texas, provided Major General Taylor will

procure the delivery to Major General Banks of the prisoners captured from the forces of the United States at Galveston, Sabine Pass, and other points in Texas.

I am, major, very respectfully, &c.,

CHARLES C. DWIGHT,

Colonel 160th New York Vols., Commissioner, &c.

Major Wm. H. LEVY, C. S. A., *Commissioner, &c.*

Official copy:

CHAS. P. STONE.

Brigadier General, Chief of Staff.

Official:

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

RED RIVER LANDING, LOUISIANA,

January 4, 1864.

COLONEL: I am instructed by Major General Taylor, C. S. A., commanding district of western Louisiana, to call your attention, and through you that of Major General Banks, to the arrest and detention of citizens of the Confederate States holding no military position, and in no manner connected with the army. The assurances of Major General Banks, in correspondence heretofore had with him, of his indisposition to hold as prisoners private citizens, induces me with the greater confidence to refer to cases of this character with the hope that individuals thus held may be released. Among those who are detained I would cite Judge M. Voorhies, of St. Martin parish; Mr. J. W. Pratt, of St. Landry; and Mr. D. O'Brien, of Vermillion. All of these gentlemen are private citizens wholly disconnected with the army. Judge Voorhies is an associate justice of the supreme court of Louisiana, elected in 1859, and has never been in the army, but has confined himself to his judicial duties. Mr. Pratt was formerly brigadier general of the State militia, but for nearly a year has been disconnected with that position, and long since vacated his commission; for many months previous to his arrest he had resided quietly at his plantation in St. Landry; and at the time of capture was at home, not expecting to be interfered with, as he was clearly a non-combatant. Mr. O'Brien was never in the military service of the Confederate States. Major General Taylor instructs me to state that he sincerely desires there may be a discontinuance of the practice of making arrests of this character, and detaining in custody private citizens, non-combatants, whom he does not regard as proper subjects for capture as prisoners of war, and would be glad to accede to some arrangements which would definitely settle a policy in this district putting a stop thereto.

I am, colonel, very respectfully, your obedient servant,

WILLIAM M. LEVY,

Major and Commissioner in behalf of Major Gen. Taylor, C. S. A.

Colonel CHAS. C. DWIGHT,

160th New York Vols., U. S. A., Commissioner, &c.

Official:

ROBERT N. SCOTT,

Major and A. A. G.

HEADQUARTERS DISTRICT OF WESTERN LOUISIANA,
Alexandria, January 5, 1864.

GENERAL: I have the honor to acknowledge the receipt of your communication of the 2d instant, with the copy of the despatch of Major General Banks to you of the 19th ultimo.

The sentiments expressed by Major General Banks with regard to the exemption of citizens within the circle of military operations from disturbance or arrest, I need hardly say, meet my cordial approval. They have satisfied me of the sincere desire entertained by Major General Banks to put an end to arrests of non-combatants in the district of country over which he exercises military control, and, acting under that conviction, I have released Mr. W. M. Gatchell, the Herald correspondent, and sent him down to you, with this communication. I shall take the necessary measures to prevent, for the future, the arrest or detention by the troops under my command of persons not connected with the army or navy of the United States, nor engaged in giving them assistance in military movements, and shall confidently anticipate the adoption of similar measures by Major General Banks. I shall also cause it to be known to the inhabitants of those portions of the State which may be subject to invasion, that, in case of invasion, they can safely remain at their homes, without the fear of disturbance in the peaceful pursuit of their avocations.

Among the prisoners taken in the movement on Brashear city were several who claimed to be citizens. They have been sent to Texas. I shall direct an inquiry to be made into their condition, and have them released if their representations prove correct.

I have no doubt my commissioner, Major W. M. Levy, now in conference, at Red River landing, with the commissioner appointed by Major General Banks, will be able to form with that officer a convention for the general exchange and delivery of prisoners of war which will be satisfactory to both parties.

The case of Mr. John G. Pratt, of the parish of St. Landry, has been misapprehended by Major General Banks. Mr. Pratt, at the time of the fall of the city of New Orleans, was a brigadier general of militia in the service of the State, and so continued until the repeal by the legislature, at its last session, of the militia law under which he held his commission. Mr. Pratt has never held any other commission than that of brigadier of militia, which was vacated at the time I have mentioned, and has never been engaged in the organization of military forces for the Confederate States army. About eighteen months since a camp in the vicinity of New Iberia, which had been used as a camp for a small body of militia, and which bore his name, was taken by me as a camp of instruction for conscripts, but Mr. Pratt has never exercised any authority, military or otherwise, over or in connexion with that camp since the day it was so appropriated. I trust that this explanation will be sufficient to convince Major General Banks that Mr. Pratt, in accordance with the liberal views he has expressed relative to non-combatants, is entitled to be released, and that he will be permitted to return to his home.

Very respectfully, your obedient servant,

R. TAYLOR,
Maj. Gen., Commd'g District Western Louisiana.

Official:

ROBERT N. SCOTT,
Major and Assistant Adjutant General.

NEW ORLEANS, LA., *January 7, 1864.*

GENERAL: I have the honor to report that, in obedience to the instructions contained in your letter of December 31 ultimo, I left this city on the 1st instant, reached the mouth of Red river on the evening of the 2d instant, and met the commissioner, on the part of Major General R. Taylor, at Red River landing on the morning of the 4th instant. After an exhibition to each other of our respective credentials, we proceeded to confer upon the subject of an exchange of prisoners, and a short conference resulted in the execution by myself and Major Wm. M. Levy, the commissioner on the part of Major General Taylor, of the cartel, in duplicate, one copy of which I have the honor to present herewith, and which will be seen to embrace all the prisoners heretofore captured, respectively, by and from the commands of Major General Banks and Major General Taylor. Some discussion was had in reference to a general cartel for the exchange of all prisoners hereafter to be captured by and from the same commands, but thereupon immediately arose the question of the exchange of the officers and men of the negro organizations, when Major Levy informed me that his instructions positively forbade him to make any agreement which should in any manner include the members of such organizations, and I informed him that my instructions equally forbade me to make any agreement which should in any manner exclude or discriminate against them. It was therefore apparent that no agreement for the exchange of future captures could be made by us.

Major Levy declared that the cartel which was executed by us did not violate his instructions above mentioned, for the reason that General Taylor has not, up to that time, taken any prisoners of the organizations referred to.

Accompanying the cartel, enclosed with this, will be found a correspondence between Major Levy and myself upon the subject of a proposed exchange of prisoners captured by and from the commands of Major General Banks in Texas; also a letter from Major Levy, designed to call the attention of Major General Banks to the matter of the capture of non-combatants, and especially to the cases of Messrs. Pratt, Voorhies, and O'Brien, claimed to be non-combatant residents within the lines of the confederate army, lately taken prisoners by the forces of Major General Banks.

Having completed the business of my mission, I left the mouth of Red river on the 5th instant, and arrived in this city on the evening of the 6th.

I am, general, very respectfully, your obedient servant,

CHARLES C. DWIGHT,

Col. 160th New York Vols., Commissioner, &c.

Brigadier General CHARLES P. STONE,

Chief of Staff, &c., &c.

Official copy:

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

HEADQUARTERS DEPARTMENT OF THE GULF,

New Orleans, January 13, 1864.

GENERAL: By direction of Brigadier General Stone, chief of staff, &c., I have the honor to forward to you lists of prisoners captured by the command of Major General Banks from the command of Major General R. Taylor, and to be embraced in the terms of a cartel lately executed between Major W. M. Levy, commissioner on the part of Major General Taylor, and myself, on the part of Major General Banks.

That cartel provides that lists of prisoners shall be furnished by said commissioners, respectively, to each other, and I have the honor to request that you will cause the accompanying lists to be furnished to Major Levy by the first opportunity, under flag of truce, and will receive from Major Levy, in return, the lists of the prisoners to be exchanged for them by Major General Taylor.

It will be seen that the greater number of prisoners embraced in the accompanying lists have been sent to Fortress Monroe and New York.

Measures have already been taken to procure the return to this department, for exchange, of such of those prisoners as have not already been exchanged or delivered on parole by the authorities to whom they were sent.

You will please communicate this fact to Major Levy, with the lists of prisoners.

I am, general, very respectfully, your most obedient servant,

CHARLES C. DWIGHT, *Colonel, &c.*

Major General W. B. FRANKLIN,

Commanding Nineteenth Army Corps.

Official :

ROBERT N. SCOTT,

Major and Assistant Adjutant General.

HEADQUARTERS DEPARTMENT OF THE GULF,

New Orleans, February 2, 1864.

GENERAL : I have the honor to transmit herewith copy of a cartel for the exchange of prisoners agreed upon by commissioners appointed by Major General R. Taylor, Confederate States army, and myself, respectively, covering captures from our respective commands, with copies also of the correspondence in that matter.

I also enclose a list of prisoners of war included in this cartel who have been sent north at various times, and would request that said prisoners may be forwarded to this department to be turned over to Major General Taylor in exchange for those whom he has already delivered to me.

It will be observed that this exchange was effected with the distinct announcement that the commissioner on my part could not entertain or discuss any proposition in which the rights, as soldiers, of the colored troops should be disregarded.

Very respectfully, your obedient servant,

N. P. BANKS,

Major General, Commanding.

ADJUTANT GENERAL OF THE ARMY,

Washington, D. C.

Official :

ROBERT N. SCOTT,

Major and A. A. G.

Cartel for the exchange of prisoners captured, respectively, from the commands of Major General N. P. Banks, United States army, and Major General R. Taylor, Confederate States army, and for the parole and delivery of the excess of prisoners held by either of these officers.

RED RIVER LANDING, LOUISIANA,

January 4, 1864.

The undersigned commissioners, appointed, respectively, by Major General N. P. Banks, United States army, and Major General R. Taylor, Confederate States

army, for the purpose of arranging and agreeing upon a cartel for exchange of prisoners of war belonging to the above-mentioned commands, do hereby agree upon the following articles, viz :

I. The officers and enlisted men who have heretofore been captured, respectively, by and from the commands of Major General N. P. Banks, United States army, and Major General R. Taylor, Confederate States army, in western Louisiana, west of the Mississippi river, shall be exchanged, officer for officer, according to their several corresponding grades in service, and enlisted man for enlisted man, as far as the officers and enlisted men held by Major General Banks and Major General Taylor will enable such exchange *per capita* to be made.

II. The excess of officers and enlisted men, prisoners of war, belonging to either of the commands above mentioned, shall be delivered on parole not to bear arms or render any military service until regularly exchanged, under the terms and conditions hereinafter mentioned, to their friends at the place herein selected, though said prisoners shall not be released from their paroles until regularly exchanged ; and, in the event of the paroles of such prisoners not being recognized by their respective governments, they shall be returned by Major General N. P. Banks, United States army, or Major General R. Taylor, Confederate States army, as the said excess may have been delivered to one or the other of them.

III. This cartel is intended to embrace all the prisoners heretofore captured in western Louisiana by the forces of Major General R. Taylor, Confederate States army, from the command of Major General N. P. Banks, and those captured by the forces of Major General Banks from the command of Major General Taylor, at any points in western Louisiana, not heretofore exchanged or delivered on parole, including those captured at and near Fort Butler, Louisiana, in June, 1863.

IV. Lists of the prisoners herein embraced, who have been heretofore captured by either of the commands above mentioned, and whose exchange and delivery is herein provided for, shall be furnished respectively to each other by Major General Banks and Major General Taylor ; and, in the exchange and delivery of said prisoners, any misnomers or failure to deliver according to said lists on account of death or escape of the prisoners shall be corrected at the time of delivery by the officers charged with the delivery, the spirit of the cartel not to be vitiated by any discrepancies or errors in such lists which may be fairly explained.

V. The point of delivery of the prisoners to be exchanged and paroled shall be the Red River landing, near the mouth of the Red river, in the parish of Pointe Coupee ; but, upon due notification of a desire to change the same by either of these commissioners, some other point may be selected by them.

VI. If prisoners belonging to the command of Major General N. P. Banks, heretofore captured by other forces in the trans-Mississippi department, Confederate States of America, than those of Major General Taylor, or prisoners on parole within the district of Major General Taylor, can, with the consent of the authorities having control of the same, be included in the terms of this cartel, due notice thereof shall be given by Major General Banks and Major General Taylor to each other, with a view to embracing them in the terms hereof.

VII. Colonel Charles C. Dwight, 160th New York volunteers, United States army, commissioner on behalf of Major General N. P. Banks, United States army, commanding department of the Gulf, under authority vested in him by Major General N. P. Banks, United States army, does hereby, in behalf of Major General N. P. Banks, commanding department of the Gulf, ratify and approve the delivery of the excess of paroled prisoners by Major General R. Taylor, Confederate States army, to Major General William B. Franklin, United States army, under the agreement entered into between Colonel E. L. Molineaux and Major W. M. Levy, commissioners for exchange on behalf of Major General Franklin and Major General Taylor, respectively, and approves and ratifies the terms and conditions of said agreement.

VIII. The prisoners in excess, who may be delivered on parole as hereinbefore mentioned, shall not be included in any cartel which may be entered into on behalf of the United States and Confederate States without due notification and the consent of Major General Banks and Major General Taylor, as the excess may be in favor of the one or the other.

Executed in duplicate.

CHARLES C. DWIGHT,
Col. 160th N. Y. V., Commissioner, &c.,
on the part of Maj. Gen. Banks, U. S. A.
WILL. M. LEVY,
Maj. C. S. A., Commissioner, &c., in behalf of
Maj. Gen. R. Taylor, C. S. A.

Official :

ROBERT N. SCOTT, Major and A. A. G.

Cartel for the exchange of prisoners captured from the commands of Major General William B. Franklin, United States army, and Major General R. Taylor, Confederate States army, respectively.

BOUTTE'S, SEVEN MILES ABOVE NEW IBERIA,
December 12, 1863.

The undersigned, commissioners appointed, respectively, by Major General W. B. Franklin, United States army, and Major General R. Taylor, Confederate States army, to make arrangements for the exchange of prisoners of war captured from the commands of the above-mentioned officers, do hereby agree upon the following articles :

I. The officers and enlisted men shall be exchanged as soon as they can be brought under flag of truce to the former stage stand on the stage road, between Vermillionville and New Iberia, about equidistant between these two places, in the following manner, viz : Officer for officer, according to their several grades. Where either party has an excess of officers prisoners, the officers constituting such excess may, at the option of either party, be exchanged on the following terms, viz :

For a colonel, fifteen privates.
For a lieutenant colonel, ten privates.
For a major, eight privates.
For a captain, six privates.
For a lieutenant, four privates.
For a non-commissioned officer, two privates.
Private soldier for private soldier.

II. There being in the hands of Major General Taylor, Confederate States army, an excess of prisoners belonging to the command of Major General Franklin, United States army, in order to expedite the exchange and delivery of said prisoners, it is agreed that a list of those belonging to the command of Major General Taylor shall be furnished at the earliest practicable moment to Major General Taylor by Major General Franklin.

III. In the event of no arrangement being made for the paroling and delivery of the excess of prisoners belonging to the command of Major General Franklin, it is agreed that such clothing and provisions as are necessary for the comfort

of said prisoners which may be furnished by Major General Franklin shall be received and be delivered to the said prisoners.

EDWARD L. MOLINEAUX,
Colonel and Commissioner for Exchange of Prisoners,
in behalf of Major General W. B. Franklin, U. S. A.
 WILL. M. LEVY,
Major and Commissioner for Exchange of Prisoners,
in behalf of Major General R. Taylor, C. S. A.

Official :

ROBERT N. SCOTT,
Major and A. A. G.

It is agreed and understood, that should any casualty, such as death, sickness, or other unavoidable cause, prevent the delivery or exchange of any of the officers or soldiers enumerated above, if such casualty should occur on the part of the prisoners held by Major General Taylor, other prisoners shall be substituted and delivered in lieu of the same; should it occur on the part of those held by Major General Franklin, the prisoners enumerated for the exchange with those who may not be delivered shall be still held by Major General Taylor. It is further agreed and understood, that the above list, which is signed in duplicate, shall be verified by the officers charged with the delivery, and errors of misnomer and otherwise shall be corrected by such officers, according to the spirit and intent of the cartel, dated December 12, entered into by us as commissioners.

EDWARD L. MOLINEAUX,
Colonel and Commissioner for Exchange of Prisoners,
in behalf of Major General W. B. Franklin, U. S. A.
 W. M. LEVY,
Major and Commissioner for Exchange of Prisoners,
in behalf of Major General R. Taylor, C. S. A.

Official :

ROBERT N. SCOTT,
Major and A. A. G.

WASHINGTON CITY, D. C., March 28, 1864.

SIR : In reference to the cartels forwarded by Major General Banks, with his communication of the 2d of February last, and the correspondence in connexion with them, I have to observe that the cartel agreed upon at Haxall's Landing, on James river, Virginia, on the 22d of July, 1862, between Major General Dix, on the part of the federal government, and Major General Hill, "C. S. A.," published in General Orders No. 142, of September 25, 1862, having never been by authority abrogated, though temporarily suspended in its action, because of violations of it by the rebel authorities, should be considered as so far operative as to prevent the adoption of any other than local agreements for exchange between generals mutually opposed to each other in the field.

I respectfully suggest that the cartels submitted by General Banks be regarded as of the nature of agreements made in the field, and that they be executed according to their terms, with the understanding that no further action be had under them, and that hereafter no exchanges be made except under the cartel of the 25th of September, 1862, and by generals commanding in the field, the latter in all cases to be of the nature of *agreements* between mutually opposed commanders in the field, according to the general laws of war.

I beg to remark upon two points in this correspondence of a special character.

The rebel authorities have virtually been countenanced in holding colored troops as excepted from the terms of exchange; for, while they decline to entertain any question by which such troops are to be recognized as entitled to the privileges of soldiers, in conformity with express orders from the rebel government, they enter upon a cartel under a mere declaration that they hold no colored men belonging to "organizations;" by which they have been permitted to let out the *principle* that they will not entertain any proposition which would require them to treat colored troops as soldiers.

There is great reason to fear that the rebel officers will carefully retain such a position, by horrible means, as will enable them constantly in the future to set forward the same declaration, that they hold no colored men belonging to organizations.

The other point is this: The rebel authorities in the southwest decline to release non-combatants, except upon an agreement on our part not to make arrests of that class—the point which Mr. Ould has been urging for the purpose of obtaining thus indirectly what would amount to a quasi recognition of the equal privileges of rebels with Union citizens; thus protecting all civil offenders in rebellion from arrest for treason. I would suggest that particular care should be taken not to enter into any agreement of this nature under any pretence whatever.

I have the honor to be, very respectfully, your obedient servant,

E. A. HITCHCOCK,

Major General Volunteers, Commissioner of Exchange.

HON. EDWIN M. STANTON,

Secretary of War.

Official :

ROBERT N. SCOTT,

Major and A. A. G.

WASHINGTON CITY, D. C.,

March 30, 1864.

SIR: On the 28th instant I addressed a letter to the honorable Secretary of War in reference to a cartel for the exchange of prisoners, reported by Major General Banks; and having understood that the papers have been referred to yourself, I desire to say that in the letter (with those papers) General Banks requests that the prisoners he sent *north* may be returned to his department, for the purpose of being returned to the enemy for prisoners received by him from the enemy.

Colonel Hoffman, commissary general of prisoners, informs me that General Banks sent north no prisoners except *officers*; and I desire now to add to the statement made by Colonel Hoffman, and which is indorsed on the papers from General Banks, that the non-commissioned officers and privates taken by General Banks at and prior to the capture of Port Hudson, amounting to several thousand men, were sent by General Banks to Mobile, and were there paroled under an express agreement with the rebel General Gardner. Those men have never been exchanged.

In the midst of the controversy between General Meredith and Mr. Ould, with respect to the irregular and unauthorized proceedings of the latter in regard to the Vicksburg prisoners, Mr. Ould published a *letter* in a Richmond paper, officially assuming to decide and declare that the deliveries made by General Banks at Mobile were not made in conformity with the cartel, and he assumed to discharge all of those men from all obligations under their parole.

Immediately on receiving intelligence of this fact, I protested against the con-

duct of Mr. Ould, in a letter addressed to General Meredith, a copy of which was sent to Mr. Ould; but the rebel agent has never made any explanation of that proceeding.

As the commissioner of exchange I claimed, and still claim, that all of those men so delivered by General Banks were and still are bound by their parole, having never been exchanged.

General Banks might be permitted to use as many of those men as would cancel the number received by him under his recent cartel.

We claim that, independently of the men paroled at Mobile, the rebels were indebted to us, on just principles, several thousand men released from their parole by Mr. Ould, from among those captured by General Grant at Vicksburg; and in my judgment we ought not to yield our claim to the prisoners paroled at Mobile, without receiving proper equivalents.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Commissioner of Exchange.

Major General H. W. HALLECK,
Chief of Staff, &c.

H. Q. A., January 4, 1865. Official copy:

ROBERT N. SCOTT, Maj. & A. A. G.

MILITARY DIVISION OF WEST MISSISSIPPI.

[Extract.]

HEADQUARTERS OF THE ARMY,
Washington, August 27, 1864.

GENERAL: * * * * *

I have directed General Canby to permit no more exchange of prisoners of war. That part of the cartel which authorized commanders to exchange on the field troops just captured, man for man, has been considered heretofore as still in effect. I do not see any objection to it, as it can give no advantage to either party, and saves our men from barbarous treatment by the rebels. To exchange their healthy men for ours, who are on the brink of the grave from their hellish treatment, of course gives them all the advantage. Nevertheless it seems very cruel to leave our men to be slowly but deliberately tortured to death. But I suppose there is no remedy at present.

Very respectfully, your obedient servant,

H. W. HALLECK,
Major General, Chief of Staff.

Lieutenant General GRANT, *City Point.*

H. Q. A., January 3, 1865. Official:

J. C. KELTON, A. A. G.

[Extract.]

HEADQUARTERS OF THE ARMY,
Washington, D. C., September 6, 1864.

GENERAL: * * * * *

I presume that General Grant's order to make no more exchanges of prisoners was based on the fact that they give us only such men as they have utterly

broken down by starvation, receiving in return from us men fit for duty. Every exchange, therefore, gives them strength, without any corresponding advantage to us. Not so, however, with exchanges made on the battle-field, or immediately after an engagement. Exchanges of this kind made, man for man, as provided for in the cartel, General Grant did not intend to prohibit. You and the officers under your command are therefore at liberty to continue the exchanges in the field, as provided for in the last clause of article 7 of the cartel of July 22, 1862.

Very respectfully, your obedient servant,

H. W. HALLECK,
Major General, Chief of Staff.

Major General CANBY, *New Orleans.*

Official copy:

J. C. KELTON, *A. A. G.*

HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, La., September 9, 1864.

SIR: I have the honor to acknowledge the receipt of your despatch of the 26th ultimo. No further exchange of prisoners of war will be made.

I transmit for your information copies of the correspondence upon this subject, showing the extent to which exchanges have been made, and the reasons and authority for making them.

Very respectfully, your obedient servant,

ED. R. S. CANBY,
Major General Commanding.

Major General H. W. HALLECK,
Chief of Staff, &c., &c., Washington, D. C.

H. Q. A., *January 4, 1865.* Official copy:

J. C. KELTON, *A. A. G.*

HEADQUARTERS MILITARY DIVISION WEST MISSISSIPPI,
New Orleans, La., September 19, 1864.

SIR: * * * * *

The exchange of prisoners in this command has been regulated upon the principle of getting a fair equivalent for the men exchanged. By the cartel of July 28, with the exception of about 500 men captured by General Steele, we obtain effective men (now on their way from Tyler, Texas) in exchange for men paroled at Vicksburg, and already within the rebel lines. This has been approved by the commissioner of exchange.

The exchange made by Major General Herron, and subsequently ratified by me, was from men recently captured from us. The exchange of the naval prisoners in Texas was referred to me by the War Department. In order to effect it, it was necessary to include the Fort Gaines prisoners. We lose nothing by the exchange.

Copies of G. O. Nos. 37 and 48 are respectfully enclosed.

Very respectfully, sir, your obedient servant,

ED. R. S. CANBY, *Major General.*

Major General H. W. HALLECK,
Chief of Staff of the Army, Washington, D. C.

H. Q. A., *January 4, 1865.* Official copy:

ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, La., September 14, 1864.

GENERAL ORDERS, }
 No. 48. }

The further exchange of prisoners of war having been suspended by the order of the lieutenant general commanding the armies of the United States, all prisoners of war now held at any post within the limits of this command will be sent to depots at the north, with as little delay as is consistent with safe transfers.

Detachments from Vicksburg, and points above that place, will be sent via Cairo, and from points below that place via New Orleans.

* * * * *

By order of Major General E. R. S. Canby.

C. T. CHRISTENSEN,
Lieut. Colonel and Ass't Adj't General.

Official :

C. T. CHRISTENSEN,
Lieut. Colonel and Ass't Adj't General.

H. Q. A., *January 4, 1864.* Official copy :

ROBERT N. SCOTT, *A. A. G.*

WASHINGTON CITY, D. C., *August 24, 1864.*

SIR : In reference to the communication of Colonel Dwight of July 25, addressed to yourself, and by you forwarded the 4th instant, touching the validity of certain paroles, say 1,360, I entirely concur with you in the opinion that the enemy, having held those prisoners ten days, are entitled to credit for them.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Maj. Gen. Vols., Commissioner for Exchange of Prisoners.

Maj. Gen. E. R. S. CANBY,
Headquarters, New Orleans, La.

A true copy :

B. F. MOREY, *Captain and A. A. G.*

H. Q. A., *January 4, 1865.* Official copy :

J. C. KELTON, *A. A. G.*

WASHINGTON, D. C., *August 20, 1864.*

SIR : In answer to your communication of the 4th instant, forwarding a cartel agreed upon July 28, I have to inform you that the prisoners of war referred to in the second and third articles of said cartel will be placed at your disposal by Colonel Hoffman, commissary general of prisoners, as soon as practicable, of which he will advise you.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Maj. Gen. Vols. and Commissioner for Exchange of Prisoners.

Major General E. R. S. CANBY,
Commanding Military Division West Mississippi.

A true copy :

B. F. MOREY, *Capt. and A. A. G.*

H. Q. A., *January 4, 1864.* Official copy :

J. C. KELTON, *A. A. G.*

HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, La., August 14, 1864.

Copy of endorsement on roll of prisoners forwarded to Major General E. A. Hitchcock, commissioner for exchange:

HEADQUARTERS MILITARY DIVISION WEST MISSISSIPPI,
New Orleans, La., August 4, 1864.

Respectfully forwarded for the information of the commissioner for exchange of prisoners.

If these prisoners were held for ten days and were delivered at our lines, I am of the opinion that under the terms of the cartel the rebel authorities are entitled to credit for their delivery.

E. R. S. CANBY,
Major General Commanding.

A true copy:

B. F. MOREY, *Captain and A. A. G.*

H. Q. A., *January 4, 1865.* Official copy:

J. C. KELTON, *A. A. G.*

HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, La., August 4, 1864.

GENERAL: I have the honor to report that the proposed exchange of prisoners of war in this division and the trans-Mississippi department failed on the alleged ground of want of authority on the part of General Smith. A special exchange was subsequently proposed, to which I have agreed, as it will release a large number of our prisoners now confined in Texas in exchange, in great part, for men that have been paroled and are within the rebel lines. I enclose a copy of this agreement, and have the honor to request that the prisoners referred to in articles two and three may be sent me for delivery.

The exchange of the prisoners belonging to our navy now confined in Texas was refused in consequence of orders from the rebel government at Richmond, prohibiting their exchange except for prisoners belonging to the rebel navy. It is hoped that Admiral Farragut's operation at Mobile bay will give us the means of effecting the release of these men.

Very respectfully, your obedient servant,

E. R. S. CANBY,
Major General Commanding.

Major General E. A. HITCHCOCK,
Commissioner for Exchange, &c., &c.

Official:

C. T. CHRISTENSEN,
Lieutenant Colonel and A. A. G.

H. Q. A., *January 4, 1865.* Official copy:

J. C. KELTON, *A. A. G.*

HEADQUARTERS MILITARY DIVISION OF WEST MISSISSIPPI,
New Orleans, Louisiana, June 21, 1864.

GENERAL: General E. K. Smith has proposed a general exchange of prisoners held by both armies in the trans-Mississippi department and the division

of West Mississippi, and I have sent a commissioner to the mouth of Red river to meet the commissioner appointed by him.

I have instructed the commissioner sent by me that all negotiations shall be conducted under the recognized and expressed understanding that the condition of the cartel of July 22, 1861, shall apply to all troops in the service of the United States; that officers and men of colored regiments shall receive the same treatment, be entitled to the same privileges, and be exchanged in the same manner as other troops; and that the third article of the cartel shall apply to all conditions without distinction. In addition to the prisoners now held by us, General Smith proposes to exchange the Louisiana brigade captured at Vicksburg and paroled by Lieutenant General Grant, and the captures at Arkansas Post, which it is understood have not yet been exchanged, against recent captures in the department of Arkansas and the gulf. If these exchanges are made there will be still a balance against us in the division of three thousand men.

I have no information with regard to the Louisiana brigade or the captures at Arkansas Post. Will you please cause it to be furnished me?

Very respectfully, your obedient servant,

E. R. S. CANBY,
Major General Commanding.

Major General E. A. HITCHCOCK,
Commissioner of Exchange of Prisoners.

Official:

C. T. CHRISTENSEN,
Lieutenant Colonel and A. A. G.

H. Q. A., January 4, 1865. Official copy:

J. C. KELTON, A. A. G.

Copy of indorsement on a roll of exchanged prisoners forwarded to the commissary general of prisoners, August 30, 1864.

HEADQUARTERS MILITARY DIVISION WEST MISSISSIPPI,
New Orleans, Louisiana, August 30, 1864.

Respectfully forwarded to the commissary general of prisoners. The exchange was made by Major General Herron under a misapprehension, but, under the circumstances, I have approved it and ordered the officers and men to duty. I recommend that the change be officially announced.

E. R. S. CANBY,
Major General Commanding.

Official:

B. F. MOREY, A. A. G.

H. Q. A., January 4, 1865. Official copy:

J. C. KELTON, A. A. G.

DEPARTMENT OF THE SOUTH.

HEADQUARTERS OF THE ARMY,
Washington, D. C., June 20, 1864.

COLONEL: You will turn over to Major Strong, of General Foster's staff, five rebel general officers, prisoners of war, of rank corresponding to that of

United States officers exposed by General Sam. Jones to the fire of our batteries in Charleston.

H. W. HALLECK,
Major General, Chief of Staff.

Col. HOFFMAN,
Commissioner of Prisoners.

Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., June 21, 1864.

COLONEL: In addition to the five general officers, as directed yesterday, you will turn over to Major Strong, for transportation to the department of the south, forty-five field officers, rebel prisoners of war.

H. W. HALLECK,
Major General, Chief of Staff.

Col. HOFFMAN,
Commissioner of Prisoners.

Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, South Carolina, June 16, 1864.

I have the honor to report that I have to-day received from Major General Samuel Jones, commanding the rebel forces in this department, a letter stating that five general officers of the United States, as prisoners of war, had been placed in Charleston to be retained there under our fire.

Against this weak and cruel act I have protested.

In the mean time the fire on the city is continued. I respectfully ask that an equal number of rebel officers, of equal rank, may be sent to me in order that I may place them under the enemy's fire as long as our officers are exposed in Charleston.

I send Major E. N. Strong, on the steamer Mary A. Boardman, to Fort Monroe to await your answer, and, if my request be granted, to bring down the prisoners. Copies of the correspondence will be mailed to you as soon as Major Strong arrives at Fort Monroe.

J. G. FOSTER,
Major General Commanding.

H. Q. A., *January 6, 1865.* Official :

D. C. WAGER, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, South Carolina, June 16, 1864.

GENERAL: I have the honor to enclose herewith a copy of a letter from Major General Sam. Jones, commanding the confederate department of South Carolina, Georgia, and Florida, dated June 13 instant, transmitted through Brigadier General R. S. Ripley, commanding the first military district of such

department, with copies of General Ripley's letter of transmittal and of my reply.

I have sent Major E. W. Strong, of my personal staff, to Fortress Monroe with the propeller Mary A. Boardman, with instructions to await your reply, and to bring down the requisite number of prisoners to this department should the President accede to my recommendation that the means of retaliation indicated in my letter to General Jones be adopted.

I have the honor to be, general, very respectfully, your obedient servant,

J. G. FOSTER,

Major General Commanding.

Major General H. W. HALLECK,

Chief of Staff, Armies of United States, Washington, D. C.

H. Q. A., January 9, 1865. Official copy :

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS FIRST MILITARY DISTRICT,
DEPARTMENT OF SOUTH CAROLINA, GEORGIA AND FLORIDA,
Charleston, June 13, 1864.

GENERAL: I have the honor to enclose for transmission to the commanding general of the United States forces on this coast a letter from Major General Samuel Jones, commanding this department.

The letter informs him that five generals and forty-five field officers, of the federal army, prisoners, have been ordered to be confined in Charleston. These officers have been placed under my charge and will be provided with commodious quarters in a part of the city occupied by non-combatants, the majority of whom are women and children. It is proper that you should know, however, that the position of the city in which they are located is, and has been for some time, exposed day and night to the fire of your guns.

Very respectfully, your obedient servant,

R. S. RIPLEY,

Brigadier General Commanding.

General SCHIMMELPHENNIG,

Com. U. S. Forces, Morris and Folly Islands, &c., &c.

H. Q. D. S., Hilton Head, S. C., June 16, 1864. Official:

THOMAS G. ROBINSON,

1st Lieut. 21st U. S. C. T., Act. Ass't Adj't Gen.

H. Q. A., January 9, 1864. Official copy :

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPT. OF S. CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., June 13, 1864.

GENERAL: Five generals and forty-five field officers of the United States army, all of them prisoners of war, have been sent to this city for safe-keeping. They have been turned over to Brigadier General Ripley, commanding the 1st military district of this department, who will see that they are provided with commodious quarters in a part of the city occupied by non-combatants, the majority of whom are women and children. It is proper, however, that I should

inform you that it is a part of the city which has been for many months exposed day and night to the fire of your guns.

Very respectfully, your obedient servant,

SAMUEL JONES,
Major General Commanding.

Major General J. G. FOSTER,
Commanding U. S. Forces, coast of S. C., C. S.

H. Q. D. S., *Hilton Head, S. C., June 16, 1864.* Official:
THOMAS J. ROBINSON,
First Lieut. 21st U. S. Colored Troops, Act. Ass't Adj't Gen.

H. Q. A., *January 9, 1864.* Official copy:
ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., June 16, 1864.

GENERAL: I have to acknowledge the receipt this day of your communication of the 13th instant., informing me that five generals and forty-five field officers of the United States army, prisoners of war, have been sent to Charleston for safe-keeping; that they have been turned over by you to Brigadier General Ripley, with instructions to see that they are provided with quarters in a part of the city occupied by non-combatants, the majority of which latter you state are women and children. You add that you deem it proper to inform me that it is a part of the city which has been for many months exposed to the fire of our guns.

Many months since, Major General Gilmore, United States army, notified General Beauregard, then commanding at Charleston, that the city would be bombarded. This notice was given that non-combatants might be removed, and thus women and children be spared from harm. General Beauregard, in a communication to General Gilmore, dated August 22, 1863, informed him that the non-combatant population of Charleston would be removed with all possible celerity.

That women and children have been since retained by you in a part of the city which has been for many months exposed to fire is a matter decided by your own sense of humanity. I must, however, protest against your action in thus placing defenceless prisoners of war in a position exposed to constant bombardment. It is an indefensible act of cruelty, and can be designed only to prevent the continuance of our fire upon Charleston.

That city is a depot of military supplies. It contains not merely arsenals, but also foundries and factories for the manufacture of munitions of war. In its ship-yards several armed iron-clads have been already completed, while others are still upon the stocks in course of construction. Its wharves and the banks of the rivers on both sides of the city are lined with batteries. To destroy these means of continuing the war is, therefore, my object and duty. You seek to defeat this effort, not by means known to honorable warfare, but by placing unarmed and helpless prisoners under our fire.

I have forwarded your communication to the President, with the request that he will place in my custody an equal number of prisoners, of like grades, to be kept by me in positions exposed to the fire of your guns so long as you continue the course stated in your communication.

I have the honor to be, very respectfully, your obedient servant,

J. G. FOSTER,
Major General Commanding.

Major General SAMUEL JONES,
Com. Confed. Forces, Dept. of South Carolina, Georgia, and Florida.

H. Q. A., WASHINGTON, *January 9, 1865.* Official copy:
ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., July 7, 1864.

GENERAL: I have the honor to enclose a letter from General Sam. Jones, covering a letter to the Adjutant General United States army, from Brigadier General H. W. Wessells, and from other general officers now prisoners of war in Charleston.

I enclose, also, a copy of my reply to General Sam. Jones. If it meets the views of the government to exchange these prisoners, rank for rank, or its equivalent, I respectfully ask that the requisite authority may be given to me, and I will see that the exchange is properly conducted.

I have the honor to be, very respectfully, your obedient servant,
 J. G. FOSTER,
Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, U. S. A., Washington, D. C.

Endorsements as follows:

Major General Hitchcock will please consult with the Secretary of War in regard to this matter.

JULY 16, 1864.

H. W. HALLECK,
Major General, Chief of Staff.

Referred to chief of staff and commissioner of exchange for opinions and report.

JULY 18, 1864.

EDWIN M. STANTON,
Secretary of War.

General Foster refers letters on the subject of the exchange of certain officers

The undersigned observes that, if the proposed exchange is to affect the question of the right of colored troops to be treated as prisoners of war, the decision already made would negative this proposition.

But the case seems exceptional or special, the officers to be affected being those who have been set apart for retaliatory purposes. In view of the circumstances, the undersigned is of opinion that General Foster might be authorized to make the proposed exchange, provided his condition as expressed in his letter to General Jones be complied with, and that he has assurances from General Jones that no similar experiment shall be made.

E. A. HITCHCOCK,
Major General of Vols., Commissioner of Exchange.
 WASHINGTON, July 18, 1864.

H. Q. A., WASHINGTON, D. C., *January 5, 1865.* Official copy:
 ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPT. OF S. CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., July 1, 1864.

GENERAL: I send with this a letter addressed by five general officers of the United States army, now prisoners of war in this city, to Brigadier General L. Thomas, Adjutant General, United States army, recommending and asking an exchange of prisoners of war.

I fully concur in opinion with the officers who have signed the letter, that

there should be an exchange of prisoners of war; and though I am not instructed by my government to enter into negotiations for that purpose, I have no doubt that it is willing and desirous now, as it has ever been, to exchange prisoners of war with your government on just and honorable terms.

One difficulty in the way of carrying out the cartel of exchange agreed on between the two governments would not exist, that I am aware of, if the exchange was conducted between you and myself. If, therefore, you think proper to communicate on the subject with your government, I will, without delay, communicate with mine, and it may be that we can enter into an agreement, subject to the approval of our respective governments, by which the prisoners of war now languishing in confinement may be released.

I should be glad to aid in so humane a work, and to the end that there may be no unnecessary delay on my part, I have directed an officer of my staff, Major John F. Lay, assistant adjutant and inspector general, charged with the delivery of this, to wait a reasonable time in the vicinity of Port Royal ferry for your answer. He is fully informed of my views on the subject, and if you desire it, will confer with you or any officer you may designate.

Very respectfully, your obedient servant,

SAM. JONES,

Major General, Commanding.

Major General J. G. FOSTER,

Com'dg Department of the South, Hilton Head.

H. Q. A., WASHINGTON, D. C., *January 5, 1865.* Official copy:

ROBERT N. SCOTT, A. A. G.

CHARLESTON, S. C., *July 1, 1864.*

GENERAL: We desire respectfully to represent, through you, to our authorities, our firm belief that a prompt exchange of the prisoners of war in the hands of the southern confederacy, if exchanges are to be made, is called for by every consideration of humanity. There are many thousands confined at southern points of the confederacy, in a climate to which they are unaccustomed, deprived of much of the food, clothing, and shelter they have habitually received, and it is not surprising, from these and other causes that need not be enumerated here, much suffering, sickness, and death should ensue. In this matter the statements of our own officers are confirmed by those of southern journals. And while we cheerfully submit to any policy that may be decided upon by our government, we would urge that the great evils that must result from any delay that is not desired should be obviated by the designation of some point in this vicinity at which exchanges might be made; a course, we are induced to believe, that would be acceded to by the confederate authorities.

And we are, general, very respectfully, your most obedient servants,

H. W. WESSELLS, *Brigadier General, U. S. Vols.*

E. P. SCAMMON, *Brigadier General, U. S. Vols.*

ALEXANDER SHULER, *Brigadier General, U. S. Vols.*

T. SEYMOUR, *Brigadier General, U. S. Vols.*

C. A. HECKMAN, *Brigadier General, U. S. Vols.*

Brigadier General L. THOMAS,

Adjutant General U. S. A., Washington, D. C.

Through Major General J. G. Foster, commanding department of the south, Hilton Head, South Carolina.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy:

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,

July 4, 1864.

GENERAL: I have received your letter of the 1st instant, covering a letter from the five general officers of the United States army, now prisoners of war in Charleston, to Brigadier General L. Thomas, Adjutant General United States army.

I fully reciprocate your desire for an exchange of prisoners; but before any steps can be taken to effect it, it will be necessary for you to withdraw from exposure to our fire those officers now confined in Charleston. I have not yet placed your prisoners in a similar position of exposure.

Very respectfully, your obedient servant,

J. G. FOSTER,

Major General, Commanding.

Major General SAM. JONES,

*Com'dg Confederate Forces in South Carolina,**Georgia, and Florida, Charleston, S. C.*

H. Q. A., WASHINGTON, January 4, 1865. Official copy:

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., July 8, 1864.

GENERAL: I have the honor to acknowledge the receipt of five general officers and forty-five field officers, rebel prisoners of war, under the charge of Major E. N. Strong, aide-de-camp.

They are now confined on board a vessel anchored under the guns of the Wabash. As soon as strong jails, now constructing, can be put up near Fort Gregg, these prisoners will be placed in them.

Very respectfully, your obedient servant,

J. G. FOSTER,

Major General, Commanding.

Major General H. W. HALLECK,

Chief of Staff of Armies of United States.

H. Q. A., January 6, 1865. Official copy:

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., July 17, 1864.

GENERAL: I have the honor to enclose herewith copies of letters received by me from Major General Sam. Jones, commanding confederate forces in South Carolina, Georgia, and Florida; also copies of my letters in reply to the same.

Very respectfully, your obedient servant,

J. G. FOSTER,

Major General Commanding.

Major General HALLECK,

Chief of Staff, U. S. A., Washington, D. C.

H. Q. A., WASHINGTON, January 5, 1865. Official copy:

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEP'T OF SOUTH CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., July 13, 1864.

GENERAL: I have received your letter of the 1st instant. Mine of the 13th and 22d ultimo indicate with all necessary precision the location of the United States officers who are prisoners of war in this city. I cannot well be more minute, without pointing out the very houses in which they are confined; and, for reasons very easily understood, I am sure this will not be expected.

If the statements in my letter of the 22d ultimo are insufficient, the letter of the five general officers, dated the first instant, in which they assure you that they "are as pleasantly and comfortably situated as is possible for prisoners of war, receiving from the confederate authorities every privilege that we (they) could desire or expect; nor are we (they) unnecessarily exposed to fire," gives you all the information in regard to their treatment that you can reasonably desire.

In conclusion, let me add that I presumed, from a copy of your confidential order of the 29th ultimo, that you are commanding in person the troops operating against this city; and as you had particularly requested me to communicate with you only by the way of Port Royal ferry, I felt bound to delay my reply until I was assured it would promptly reach you by the route you were pleased to indicate.

Very respectfully, your obedient servant,

SAM. JONES,
Major General Commanding.

Major General J. G. FOSTER,
Commanding U. S. Forces, Hilton Head, S. C.

H. Q. D. S., HILTON HEAD, S. C., July 17, 1864. Official copy:
 THOS. J. ROBINSON,
1st Lieut. 21st U. S. C. T., A. A. G.

H. Q. A., WASHINGTON, January 5, 1865. Official copy:
 ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEP'T OF SOUTH CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., July 13, 1864.

GENERAL: Your letter of the 4th, in reply to mine of the 18th, has been received. I am pleased to know that you reciprocate my desire for an exchange of prisoners, but regret that you should require, as a condition precedent to any negotiation for this end, that I should remove from their present location the United States prisoners of war now in this city. Such a course on my part would be an implied admission that these officers are unduly exposed and treated with unnecessary rigor, which they have themselves assured you, in their letter of the 1st instant, is not the case.

I regard the exchange of prisoners as demanded alike by the rules of civilized warfare and the dictates of common humanity, and to require a change of location which you have every reason to know the prisoners do not themselves desire, is to throw an unnecessary obstacle in the way of accomplishing this end, and thus retain prisoners of war in irksome confinement.

The change I most prefer would be to send them to your headquarters, and this may yet be done unless defeated by obstacles interposed by yourself or your government.

I was notified of your request to send a staff officer to meet one of yours at Port Royal at 2 p. m. to-day, too late to comply therewith. I have, however,

directed the officer of your staff to be informed that I would send an officer to meet him at 4 p. m. to-morrow ; and have accordingly directed Major J. F. Lay, A. A. and I. General, to take charge of this letter and deliver it at Port Royal ferry. I repeat that he is fully advised of my views, and should you desire it, will confer with you or any officer of your staff whom you may designate.

Very respectfully, your obedient servant,

SAM. JONES,
Major General, Commanding.

Major General J. G. FOSTER,
Commanding U. S. Forces, Hilton Head, S. C.

H. Q. D. S., HILTON HEAD, S. C., *July 17, 1864.* Official copy :
THOMAS J. ROBINSON,
1st Lieut. 21st U. S. C. T., A. A. A. G.

H. Q. A., WASHINGTON, *January 5, 1865.* Official copy :
ROBERT N. SCOTT, A. A. G.



HEADQUARTERS DEP'T OF SOUTH CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., July 13, 1864.

GENERAL : Permit me to say, in reply to your letter of the 7th instant, that I am not aware of any "well established custom of releasing medical officers of both armies." I shall, however, make the necessary inquiries on this point, and if the custom referred to, which I believe has of late fallen into disuse, (from what causes I need not say,) is still regarded, I shall be governed thereby.

It is, however, proper to say that Dr. W. Robinson, of the 104th Pennsylvania volunteers, was not, when captured, attending to the sick and wounded of your army, but was separated from his command, apparently engaged in reconnoitring the country. Whilst I hope that no obstacle to his release may arise, I regret to be compelled to detain him until the facts in the case can be more particularly learned.

The blank pay accounts have been disposed of as requested.

Very respectfully, &c.,

SAM. JONES,
Major General, Commanding.

Major General FOSTER,
Commanding U. S. Forces, Hilton Head, S. C.

H. Q. D. S., HILTON HEAD, S. C., *July 17, 1864.* Official copy :
THOMAS J. ROBINSON,
1st Lieut. 21st U. S. C. T., A. A. A. G.

H. Q. A., WASHINGTON, *January 5, 1865.* Official copy :
ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., July 15, 1864.

GENERAL : I have the honor to acknowledge the receipt of your three letters of the 13th. My temporary absence has prevented an earlier reply.

I do not desire to communicate with Major Lay at Port Royal ferry, except to ask him to deliver this letter to you.

I have the honor to be, &c.,

J. G. FOSTER,
Major General, Commanding.

Major General SAM. JONES,
Com'dg Confederate Forces, Dep't S. C., Ga. and Fla.

Official copy :

THOMAS J. ROBINSON,
1st Lieut 21st U. S. C. T., A. A. A. G.

H. Q. A., WASHINGTON, *January 5, 1865.* Official copy :
ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., July 16, 1864.

GENERAL: Regarding the case of Dr. W. Robinson, of the 104th Pennsylvania volunteers, captured by your pickets on John's island, I deem it proper to say that at the time of his capture he was not, as you state, in your letter of the 13th instant, appeared to be the case, "reconnoitring the country."

Having been detained, as the regiment moved in the morning, on professional duty, he missed his way in following, and thus met your pickets.

With respect to the custom of liberating surgeons when captured, I have to say that it has been my custom while in command, both in North Carolina and East Tennessee. Your action in the present case will determine whether the custom will be continued in this department.

Very respectfully, your obedient servant,

J. G. FOSTER,
Major General Commanding.

Major General SAMUEL JONES,
Com'dg Confederate Forces, Dep't of S. C., Ga., and Fla.

Official copy :

THOMAS J. ROBINSON,
First Lieut. 21st U. S. C. T., A. A. A. G.

H. Q. A., WASHINGTON, *January 6, 1865.* Official copy :
ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., July 19, 1864.

GENERAL: The Secretary of War authorizes you to exchange any prisoners of War now in your hands, rank for rank, or their equivalents, as fixed by the cartel, such exchange being a special one.

Very respectfully, your obedient servant,

H. W. HALLECK,
Major General and Chief of Staff.

Major General JOHN G. FOSTER,
Commanding Department of the South.

Official copy :

J. C. KELTON, *A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., August 4, 1864.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 19th ultimo, authorizing me to exchange the prisoners of war now in my hands, and to report that I made such exchange yesterday in Charleston harbor, and that our released officers, comprising five general and one field officer, will proceed north on the steamer Fulton, under command of Brigadier General Weasels, who has orders to report to the Adjutant General of the army from Fort Monroe, and also from New York, if no orders are received before their arrival in the latter city.

Five line officers, that escaped from the railroad train *en route* to Charleston, are sent with other officers.

Very respectfully, your obedient servant,

J. G. FOSTER,

Major General Commanding.

Major General H. W. HALLECK,

Chief of Staff, U. S. A., Washington, D. C.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy:

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., August 4, 1864.

GENERAL: The information given by our prisoners of war now liberated, and by deserters, also by the late rebel papers, represents that our soldiers, now prisoners at Andersonville, Ga., are destitute of comforts and necessaries, and are rapidly dying. The number of deaths per day varies, according to reports, from thirty to seventy.

I do not know what the wish of the government may be; but if it desire that our imprisoned soldiers may be exchanged, so as to relieve them from their distress, I can easily have the matter arranged with the confederate authorities so as to effect an exchange here.

The exchange can be made by the way of Savannah river, and we can easily arrange to guard any number of prisoners on our islands here, and to supply them as bountifully at least as our men are supplied that are in the hands of the enemy.

I think the confederate authorities are very desirous to have an exchange effected both of officers and of men.

The insecure position in which our prisoners have been confined probably causes this desire. They have already been obliged to remove our officers from Macon, and 600 of them have already arrived in Charleston, and the others are to follow. This is probably from its being the only secure place, and from the hope that it may induce still further exchange.

I shall notify General Samuel Jones that no more exchanges will be made through Charleston harbor, and if any are authorized by the government they will be made by the Savannah river. The object of this is to induce them to remove our officers from Charleston to Savannah, so that our fire on the city may be continued without risk of hurting our friends. I have, however, taken

pains to ascertain where our prisoners were confined, so as to direct our fire on other parts.

I have the honor to be, general, very respectfully, your obedient servant,
J. G. FOSTER,
Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, U. S. A., Washington, D. C.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy :
ROBERT N. SCOTT, A. A. G.

HEADQUARTERS OF THE ARMY,
Washington, D. C., August 8, 1864.

COLONEL : The Secretary of War directs that six hundred rebel officers, prisoners of war, be sent to Major General Foster, department of the south, for confinement there. They will be of different grades, as may be most convenient.

H. W. HALLECK,
Major General and Chief of Staff.

Colonel HOFFMAN,
Commissioner of Prisoners.

Official copy :
J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., August 17, 1864.

GENERAL : I have the honor to enclose the original and transcribed copy of a document received this day from some of our officers in Charleston. It is addressed to the President of the United States, and signed by Major General Stoneman, Colonel T. J. Harrison, 8th Indiana cavalry, and Colonel J. B. Dorn, 8th Iowa cavalry. It gives a heartrending account of the condition of our private soldiers now prisoners of war at Andersonville, Georgia.

This document was received by the hands of private Prescott Tracy, 82d New York volunteers. Private Tracy was exchanged yesterday at Port Royal ferry, to make up a small deficiency due at the last exchange at Charleston harbor.

Upon the proposed subject of exchange, I have written you fully in another letter.

I have the honor to be, very respectfully, your obedient servant,
J. G. FOSTER,
Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, U. S. A., Washington, D. C.

P. S.—I also enclose three other documents, brought on the person of Prescott Tracy; one of which is the original sent to the President of the United States, also a statement by said Prescott Tracy.

J. G. FOSTER,
Major General Commanding.

H. Q. A., WASHINGTON, *January 6, 1865.* Official copy :
ROBERT N. SCOTT, A. A. G.

—
CONFEDERATE STATES PRISON,
Charleston, S. C., August 14, 1864.

TO THE PRESIDENT OF THE UNITED STATES :

The condition of the enlisted men belonging to the federal armies, now prisoners to the confederate rebel forces, is such that it becomes our duty, and the duty of every commissioned officer, to make known the facts in the case to the government of the United States, and to use every honorable effort to secure a general exchange of prisoners, thereby relieving thousands of our comrades from the horrors now surrounding them. For some time past there has been a concentration of prisoners from all parts of the rebel territory to the State of Georgia; the commissioned officers being confined at Macon and the enlisted men at Andersonville. Recent movements of the federal armies by General Sherman have compelled the movement of the prisoners to other points, and it is now understood they will be removed to Savannah, Georgia, and Columbia and Charleston, South Carolina. But no change of this kind holds out any prospect of relief to our poor men; indeed, as the localities selected are far more unhealthy, there must be an increase rather than a diminution of suffering. Colonel Hill, provost marshal general Confederate States army at Atlanta, stated to one of the undersigned that there were 35,000 prisoners at Andersonville; and by all accounts from the United States soldiers who have been confined there, the number is not overestimated by him. These 35,000 are confined in a field of some thirty acres, enclosed by a board fence, heavily guarded. About one-third have various kinds of indifferent shelter, but upwards of 20,000 are wholly without shelter or shade of any kind, and are exposed to the storms and rains which are of almost daily occurrence; the cold dews of night and the more terrible effects of the sun striking with almost tropical fierceness upon their unprotected heads. This mass of men jostle and crowd each other up and down the limits of their enclosure, in storm or sun, and then lie down on the pitiless earth at night, with no other covering than the clothing upon their back, but few of them having even a blanket. Upon entering the prison, every man is deliberately stripped of money and other property, and as no clothing or blankets are ever supplied to their prisoners by the Confederate States army authorities, the condition of the apparel of the soldiers just from an active campaign can be easily imagined. Thousands are without pants or coats, and hundreds without even a pair of drawers to cover their nakedness. To these men, as indeed to all prisoners, there is issued three-fourths of a pound of bread or meal and one-eighth of a pound of meat per day; this is the entire ration, and upon it the prisoner must live or die. The meal is often unsifted and sour, and the meat such as in the north is consigned to the soap-maker. Such are the rations upon which the Union soldiers are fed by the rebel authorities, and by which they are bravely holding on to life. But to starvation, and exposure to sun and storm, add the sickness which prevails to a most alarming and terrible extent; on an average one hundred die daily. It is impossible that any Union soldiers should know all the facts pertaining to this terrible mortality, as they are not paraded by the rebel authorities. Such statements as the following, made by Sergeant Bindman, 98th Ohio infantry, speak eloquent testimony. Said the sergeant: "Of twelve of us who were captured, six died, four in the hospital; I never expect to see them again; there are but two of us left."

In 1862, at Montgomery, Alabama, under far more favorable circumstances, the prisoners being protected by sheds, from 100 to 200 were sick from diarrhoea and chills out of 700; the same percentage would give 7,000 at Andersonville. It needs no comment, no efforts at word-painting, to make such a picture stand out boldly in most horrible colors. Nor is this all; among the ill-fated of the many who have suffered amputation in consequence of injuries received before

capture, sent from rebel hospitals before their wounds were healed, there are eloquent witnesses against the barbarities of which they are victims. If to these facts be added this, that nothing more demoralizes soldiers and develops the evil passions of man than starvation, the terrible condition of Union prisoners at Andersonville can be readily imagined. They are fast losing hope, and are becoming reckless of life. Numbers, crazed by their sufferings, wander about in a state of idiocy; others deliberately cross the "dead line," and are remorselessly shot down. In behalf of these men we most earnestly appeal to the President of the United States. Few of them have been captured except in the front of battle, in the deadly encounter, and only when overpowered by numbers. They constitute as gallant a portion of our armies as carry our banner anywhere. If released they would soon return to again do vigorous battle for our cause.

We are told that the only obstacle in the way of exchange is the status of enlisted negroes captured from our armies, the United States claiming that the cartel covers all who serve under its flag, and the Confederate States refusing to consider the negro soldiers, heretofore slaves, as prisoners of war. We beg leave to suggest some facts bearing upon the question of exchange, which we would urge upon his consideration. Is it not consistent with the national honor, without waiving the claim that the negro soldier shall be treated as prisoners of war, to effect an exchange of the white soldiers? The two classes are treated differently by the enemy. The white are confined in such prisons as Libby and Andersonville, starved and treated with a barbarism unknown to civilized nations. The black, on the contrary, is seldom imprisoned; they are distributed among the citizens, or employed upon government works. Under these circumstances they receive enough to eat, and are worked no harder than accustomed to. They are neither starved nor killed off by the pestilence in the dungeons of Richmond and Charleston. It is true they are again made slaves, but their slavery is freedom and happiness compared with the cruel existence imposed upon our gallant men. They are not bereft of hope, as are the Union soldiers, dying by inches. Their chances of escape are ten-fold greater than those of the white soldiers, and their condition, in all its lights, is tolerable in comparison with that of the prisoners of war now languishing in the dens and pens of secessia.

While, therefore, believing the claims of our government in matters of exchange to be just, we are yet profoundly impressed with the conviction that the circumstances of the classes of soldiers are so widely different, that the government can honorably consent to an exchange, waiving for a time the established principle justly claimed to be applicable in the case. Let 35,000 suffering, starving, and dying enlisted men aid this appeal to the Chief Magistrate of the republic for prompt and decided action in their behalf, and 35,000 heroes will be made happy. For the 1,800 commissioned officers now prisoners, we urge nothing. Although desirous of returning to our duty, we can bear imprisonment with more fortitude if the enlisted men, whose sufferings we know to be intolerable, were restored to *liberty and life*.

J. B. DORR,

Colonel Eighth Iowa Cavalry.

T. J. HARRISON,

Colonel Eighth Indiana Cavalry.

GEO. STONEMAN,

Major General United States Volunteers.

H. Q. A., WASHINGTON, January 7, 1865. Official copy:

ROBERT N. SCOTT, A. A. G.

Statement of Private Prescott Tracy, 82d New York volunteers, an exchanged prisoner of war.

HILTON HEAD, August 19, 1864.

Prescott Tracy, 82d New York volunteers, a prisoner of war exchanged at Port Royal ferry on the 18th instant, states that Captain Wirtz, post captain at Andersonville, who has charge of the Union prisoners at the Confederate States prison, camp Sumter, Andersonville, Georgia, is a brutal monster. When the men come to camp, worn out and weary, they are kept in the hot sun, and if they attempt to sit down or go aside to relieve the calls of nature, he orders them to be shot, and it is often done. His usual language is, You G—d—son of a b—h, stand up in line or I will shoot you down.

If there are any Germans, he takes them to his private office and has conversation with them; I can't tell what about, but we all think it suspicious. They will not tell us what is said or done in these private conversations. All the orders for shooting and ill-treating our men in the vile manner it is done come from him. He tells them that every Yankee they kill is a day less to serve in the army.

Official:

W. L. M. BERGER,
Captain and A. A. G.

H. Q. A., WASHINGTON, January 6, 1865. Official copy:

ROBERT N. SCOTT, A. A. G.

Statement.

OFFICE OF THE PROVOST MARSHAL GENERAL,

Department of the South, Hilton Head, S. C., August 19, 1864.

Prescott Tracy, private company G, 82d New York volunteers, from New York city, a prisoner of war captured at Petersburg on the 22d of June; from Petersburg was taken to Richmond; from Richmond to Belle island. Over 1,200 men were at Belle island; we were starved there; our treatment was very bad. From Belle island we were taken to Lynchburg, thence we marched seventy-five miles to Danville; it took five days, and all we had to eat was a few crackers, from eleven to fifteen for each man for the trip. At Danville we were well treated. From Danville we went to Andersonville, and were nearly starved to death; we had no shelter; they stole our blankets, money, coffee, and everything; we were completely robbed. On the road down some of the officers made the men take the rings off their fingers. Most of the men at Andersonville are nearly naked; they steal the clothing off your back; they stole my shirt, the only one I had; they made me take it off.

Some of the men have no clothing except a meal-bag with a hole cut for their head and others for their arms, their clothing having been all stolen.

We have no shelter whatever from sun, rain or cold; no covering at night. Full one-half are sick with malignant diarrhoea and scurvy, the worst and most loathsome kind. There are some 34,672 prisoners there; from 80 to 145 die daily. We find them lying dead all over the camp in the morning. The hospital department is outside the stockade, with a few tents, but most of the men are on the ground without bed or shelter. The surgeons, as a general rule, are kind, and do what they can, but they have no medicine and very little means of doing for the sick.

The petition enclosed was suggested by some of the rebel sergeants who call the roll; they asked why we did not get up a petition to our government. The

authorities gave us the paper, and it was agreed, if we would tell nothing but the truth, it would be forwarded to the rebel government and thence to Washington, to endeavor to effect a parole. I was one of the committee. I desired to be permitted to go to Washington, together with the three men, Bates, Higgonson, and Norrett, and personally represent the case to the President. The statement was got up so as to pass the rebel authorities; it does not tell a tithe, no, not a thousandth part of our miseries.

The letter from General Stoneman, Colonels Dorr and Harrison was handed to me by General Stoneman on the night before we started, when in Charleston prison. I hid it in my stock; my stock was taken and thrown away by the rebels; I took it up again and brought it through, and did not take the letter out until I gave it to Colonel Hall, provost marshal general. I did not know its contents.

PRESCOTT TRACY.

Subscribed and sworn before me, this 19th day of August, 1864, at Hilton Head, S. C.

JAMES F. HALL,
Lieut. Col. and Provost Marshal General.

Official :

W. L. M. BURGER,
Captain and A. A. G.

H. Q. A., WASHINGTON, January 6, 1865. Official copy :
ROBERT N. SCOTT,
Assistant Adjutant General.

Minutes of a meeting of the sergeants commanding detachments of prisoners at Andersonville, Georgia.

At a meeting of the sergeants in charge of the various detachments of prisoners confined at Andersonville, Georgia, held for the purpose of taking some action to properly represent the present condition of the prisoners to our government at Washington, and thereby secure, if possible, a speedy redress of the wrongs complained of, the following committee was appointed, who, after due consultation, reported the following preamble and resolutions, which were unanimously adopted :

Committee.—William N. Johnson, chairman ; H. C. Higginson, J. S. Banks, E. W. Webb.

PREAMBLE.

Apparently one of the sad effects of the progress of this terrible war has been to deaden our sympathies and make us more selfish than we were when the tocsin of battle-strife first sounded in the land. Perhaps this state of public feeling was to have been anticipated. The frequency with which you hear of captures in battle, and the accounts you have seen of their treatment, has robbed the spectacle of its novelty, and, by a law of our natures, has taken off the edge of sensibilities, and makes them less the object of interest. No one can know the horrors of imprisonment in crowded and filthy quarters but he who has endured it, and it requires a brave heart not to succumb; but hunger, filth, nakedness, squalor and disease, are as nothing compared with the heart-sickness which wears prisoners down, most of them young men whose terms of enlistment have expired, and many of them with nothing to attach them to the cause in

which they serve but principle and love of country and of friends. Does the misfortune of being taken prisoner make us less the object of interest and value to our government? If such you plead, plead it no longer; these are no common men, and it is no common merit that they call upon you to aid in their release from captivity.

The undersigned, sergeants of the United States army, having in charge the various detachments of prisoners now confined in Andersonville, Georgia, would respectfully represent:

1st. That a large portion of the prisoners have been held as such for periods ranging from nine to fifteen months, subject to all the hardships and privations incident to a state of captivity in an enemy's country.

2d. That there are now confined in this prison from 25,000 to 30,000 men, with daily accessions of hundreds, and that the mortality among them, generated by various causes, such as change of climate, diet, and want of proper exercise, is becoming truly frightful to contemplate, and is rapidly increasing in virulence, decimating their ranks by hundreds weekly.

3d. In view of the foregoing facts, we, your petitioners, most earnestly, yet respectfully, pray that some action be immediately taken to effect our speedy release, either on parole or by exchange, the dictates both of humanity and justice alike demanding it on the part of our government.

4th. We shall look forward with a hopeful confidence that something will be speedily done in this matter, believing that a proper statement of the facts is all that is necessary to secure a redress of the grievances complained of.

5th. The above has been read to each detachment by its respective sergeant, and approved by the men, who have unanimously authorized each sergeant to sign it as will and deed of the whole.

This petition is signed by a hundred and eight sergeants of the United States army.

H. Q. A., WASHINGTON, *January 7, 1865.* Official copy:
ROBERT N. SCOTT, A. A. G.

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At a meeting of the committee appointed for the purpose of appointing delegate to present a petition from the prisoners confined in the Andersonville, Georgia military prison, to the United States government, to the governors of the several States, and the associated press of the United States, the following named gentlemen were unanimously nominated:

Edward Bates, chairman; H. C. Higginson, S. Norrot, F. Garland, W. N. Johnson, P. Tracy.

On motion, it was decided that the following letter should accompany the copy of the petition which is to be forwarded to the confederate authorities at Richmond:

CAMP SUMTER,
Andersonville, Ga., July 20, 1864.

In order to facilitate the circulation of the enclosed petition, we would respectfully urge the necessity of having representatives from the prisons here confined, who will be permitted to convey within the United States lines, and place before the people, through the medium of the associated press of the United States, the governors of the respective States, and to the executive authority of the United States, the facts contained in the accompanying document, and do whatever may be advisable in reference thereto. Believing, as we do, that such a course would

best subserve the ends in view, we, as a committee of the whole, respectfully submit the following named persons, subject to your approval, to consummate the undertaking:

Edward Bates, H. C. Higginson, S. Norrot, F. Garland, Wm. N. Johnson, Prescott Tracy.

On motion, the committee adjourned, to meet again at six and a half o'clock, to act in conjunction with the general meeting.

S. NORROT, *Chairman.*

C. A. McCLASKEY,

Secretary for Commissioner.

H. Q. A., WASHINGTON, *January 7, 1865.* Official copy:

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., August 17, 1864.

GENERAL: I have the honor to enclose to you a report made to me by Lieutenant Colonel Woodford, the officer whom I had appointed to attend to whatever exchange of prisoners might be authorized in this department.

From this it will appear that the confederate authorities are anxious to effect an exchange of officers and men, rank for rank, or its equivalent, to embrace all the prisoners the confederacy have now on hand.

I have made no propositions of any kind, and will only carry out the wishes of the government strictly and carefully, whatever they may be.

It may be proper to say that, if it be the wish of the government to obtain all our prisoners by exchange, it can be effected readily by way of the Savannah river, and the rebel prisoners, up to the time of their exchange, can, I think, be safely guarded upon these islands.

I have the honor to be, general, very respectfully, your obedient servant,

J. G. FOSTER,

Major General Commanding.

Major General H. W. HALLECK,

Chief of Staff U. S. Armies, Washington, D. C.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy:

ROBERT N. SCOTT, A. A. G.

JUDGE ADVOCATE'S OFFICE, DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., August 17, 1864.

GENERAL: I have the honor to report that, in obedience to your instructions of August 6, instant, directing me to accompany Major Anderson, A. D. C., to Port Royal ferry, for the purpose of being introduced to Major Lay, of the confederate forces, as the officer who would in future conduct all exchange of prisoners at this point, I proceeded on the 16th instant with Major Anderson to the designated place, and met Major Lay.

In conformity with an arrangement previously made between Majors Anderson and Lay, I took with me eight (8) confederate privates, and duly exchanged them for the same number of United States soldiers. I also delivered to Major Lay Dr. William Wilson, an assistant surgeon of the Villepignes battalion, (confederate,) who was captured recently in Florida, and had been held as a hostage for surgeons of our army prisoners in the hands of the confederate

authorities. Major Lay delivered to me Dr. William T. Robinson, surgeon 104th Pennsylvania volunteers, and Dr. H. S. Tyrrell, assistant surgeon 17th Connecticut volunteers, who had been held by them as prisoners. It was then agreed between Major Lay and myself that all surgeons and chaplains who might be captured by either army in this department should be released so soon as their profession and rank should be ascertained.

In obedience to your verbal instructions, given me on the 14th instant, I asked Major Lay what authority he had in regard to the future exchange of prisoners, and he replied that he was empowered to exchange man for man, and rank for rank, as many prisoners of war as would be delivered to him in this department. He further stated that he was able to exchange a large number of private soldiers, and was directed to facilitate such exchange by all proper means. I replied that you were personally desirous of exchanging all the prisoners of war whom you properly could, and that you had written to the War Department at Washington, asking instructions upon the entire subject of a further exchange in this department. I also promised, that should you receive any instructions authorizing either a partial or general exchange, you would immediately notify Major General Jones by flag of truce.

Major Lay informed me that he had with him about twelve officers and twenty privates, whom he was ready to deliver to me upon the condition that I would sign a stipulation in your behalf to return an equal number of Confederate officers and men. Under your instructions to close up the limited exchanges already agreed upon, and not to make any arrangements for future ones until you should receive definite authority from Washington, I was compelled, although with regret, to decline Major Lay's offer.

In conclusion, I would respectfully state that I am fully satisfied that an exchange of our officers now confined at Charleston, Savannah, and Macon can be effected, as also of many of our soldiers who are imprisoned and suffering at Andersonville, Georgia.

The privates received by me yesterday unite in describing the condition of their late comrades at Andersonville as being pitiful in the extreme. They state they are but half fed; that they are naked, suffering, sick, and dying. They beg the government to at least exchange as many of their number as possible, and thus save them from further agony. In their prayer I respectfully concur.

I am, general, with great respect, your obedient servant,

STEWART L. WOODFORD,

Lieut. Col. 127th Regiment N. Y. Vols., and A. J. A.

Major General JOHN G. FOSTER, U. S. A.,

Commanding Department of the South.

H. Q. A., WASHINGTON, D. C., January 4, 1865. Official copy :

_____, A. A. G.

HEADQUARTERS OF THE ARMY,

Washington, D. C., August 19, 1864.

GENERAL: The testimony of our prisoners at Richmond abundantly proved that they received only a small portion of the stores sent to them. Most of these stores were used by the rebels themselves—whether by the authority or connivance of their own government and officers is not known. It is stated that in many cases where the stores were actually distributed to our prisoners, and

the distribution witnessed and certified to by our officers, the guards actually removed them, either being ordered to do so or acting on their own responsibility. Nevertheless, the Secretary of War authorizes the sending of necessary supplies to our prisoners where measures can be taken to insure their enjoyment of the supplies so sent. To turn over such supplies to the rebel authorities, without security as to their delivery, would only be adding so much to the support of the rebel army.

Very respectfully, your obedient servant,

H. W. HALLECK,
Major General, Chief of Staff.

Major General FOSTER,
Commanding Department of the South.

Official copy :

J. C. KELTON, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., August 25, 1864.

GENERAL: I have the honor to report the receipt yesterday of a communication from Major General Sam. Jones, dated the 20th instant. I enclose a copy, marked A. It is in reply to my letter to him of the 15th instant, a copy of which I sent to you on that day.

By the same flag of truce which brought me this letter from General Jones, he also sent one from Colonel John Bedell, 3d New Hampshire volunteers, to himself, with one from the colonel to me. Both these letters are dated on the 17th instant. I also enclose copies marked, respectively, B and C, and have the honor to invite your attention to General Jones's indorsement on the letter marked B, [C.]

As all these papers relate to the subject of exchange, I have made no reply to them, but refer them to you for the action of the honorable Secretary of War, as directed in your letter to me of the 8th instant.

I have the honor to be, very respectfully, your obedient servant,
J. G. FOSTER,
Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, United States Army.

H. Q. A., January 6, 1864. Official copy:

J. C. KELTON, A. A. G.

A.

HEADQUARTERS DEP'T S. CAROLINA, GEORGIA, AND FLORIDA,
Charleston, S. C., August 20, 1864.

GENERAL: Your letter of the 15th instant was received two days since.

The information given you by deserters and the United States officers exchanged on the 3d instant, that there were other United States officers, prisoners

of war, confined in this city, is correct. Others have since arrived, as you have probably already ascertained by the masses of letters they have been permitted to send under flag of truce to your lines.

You are mistaken if you suppose those prisoners have been sent here for the purpose of being placed in positions where they may be reached by your shot. They are placed here by the government simply because it is found more convenient at present to confine them here than elsewhere.

When proper arrangements are made for their accommodation elsewhere, they may be removed, but their removal will not be hurried or retarded by your threat to place an equal number of Confederate States officers, prisoners of war, under our fire.

I do not feel it incumbent upon me to keep you informed of the number and rank of the prisoners of war and where they are located. Not that I desire any concealment in the matter, as you may know from the fact that they are permitted to communicate very fully and freely by letters with their friends, and these letters pass through your headquarters.

In reply to your reiterated declaration, that to confine prisoners of war in Charleston is cruel and inconsistent with the usage of civilized warfare, I have to reply that I differ with you in opinion on that point, and refer you for my views on the subject to a letter which I addressed to you on the 22d of June last.

You will permit me to add, that the only treatment received by the prisoners of war now in our possession, that is in disregard of the usage of civilized warfare, they receive at the hands of their own government. They are certainly, as prisoners of war, justly entitled to fair and honorable exchange, and that their government denies them.

I am ready at any time to send you every prisoner of war now in this department, if you will give me in exchange an equal number of Confederate States prisoners, man for man, rank for rank, or their equivalent.

Very respectfully, your obedient servant,

SAM. JONES, *Major General.*

Major General J. G. FOSTER,

Commanding Department of the South, Hilton Head, S. C.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., August 25, 1864.

Official copy :

W. L. M. BURGER,
Captain and A. A. G.

H. Q. A., *January 6, 1865.* Official copy :

ROBERT N. SCOTT, *A. A. G.*

RICHLAND JAIL, COLUMBIA, S. C.,

August 17, 1864.

GENERAL: Having heard that there is probability of another exchange of prisoners at Charleston, the officers belonging to the department of the south confined here, and captured more than a year ago, have requested me to respectfully make application to you in their behalf. They are among the prisoners of oldest date within the southern lines, and many of them are suffering greatly from long and painful captivity. If another exchange should take place in your department, they earnestly request that their names may be placed upon the list. The names, with date of capture, may be found within. Besides these I

have added three officers in prison with us, severely wounded, but recently captured, in the hope that they, too, may be speedily exchanged.

A similar application, with list, is enclosed herewith to Major General Jones, Charleston, South Carolina.

I have the honor to be, very respectfully, yours,

JOHN BEDELL,
Colonel 3d New Hampshire Vols.

Major General FOSTER,
Commanding Department of the South.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, South Carolina, August 25, 1864.

Official copy :

W. L. M. BURGER,
Captain and A. A. G.

H. Q. A., *January 7, 1865.* Official copy :

ROBERT N. SCOTT, *A. A. G.*

RICHLAND JAIL, COLUMBIA, S. C., *August 17, 1864.*

Enclosed herewith is an application to General Foster, commanding at Hilton Head, for the exchange of certain officers confined here, and I respectfully ask that it may be forwarded to him at as early a day as convenient. The officers respectfully request that, in consideration of the great length of their imprisonment, you will place their names on the next list for exchange. If an exchange would be earlier effected by being removed to Charleston, we respectfully ask that it may be done.

Within is a list of the officers, with date of capture, including three wounded officers whom we would be glad to have exchanged with us.

Very respectfully, yours,

JOHN BEDELL,
Colonel 3d New Hampshire Volunteers.

Major General SAM. JONES,
Charleston, South Carolina.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, South Carolina, August 25, 1864.

Official copy :

W. L. M. BURGER,
Captain and A. A. G.

H. Q. A., *January 6, 1865.* Official copy :

ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS DEPT. S. CAROLINA, GEORGIA, AND FLORIDA,
Charleston, August 21, 1864.

Respectfully referred to Major General Foster for his information.

I cannot, at present, conveniently comply with their request by bringing them to this city, but I will exchange them for a like number of confederate States officers, rank for rank, or their equivalents.

SAM. JONES,
Major General Commanding.

A true copy :

W. L. M. BURGER,
Captain and A. A. G.

H. Q. A., *January 6, 1865.* Official copy :

ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, South Carolina, September 1, 1864.

GENERAL: I have the honor to inform you that Commander Williams, United States navy, Major Bruyn, 7th New York artillery, and Captain Bird, 14th Pennsylvania cavalry, have been paroled by the confederate authorities for the purpose of proceeding north to arrange, if possible, for their own exchange.

I have directed Major Bruyn and Captain Bird to proceed to New York and report to Major General E. A. Hitchcock by letter from that place.

I have the honor to be, general, very respectfully, your obedient servant,

J. G. FOSTER,

Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, U. S. A., Washington.

H. Q. A., January 6, 1865. Official copy :

ROBERT N. SCOTT, A. A. G.

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., September 5, 1864.

GENERAL: I have the honor to report that no military operations have taken place since the date of my last report.

The enemy have sent over the lines, without exchange, a large number of surgeons and chaplains whom they have held in custody. This is the result of the correspondence I had with General Sam. Jones, showing him that these persons were to be considered non-combatants. General Jones has also sent over the lines, without exchange, two enlisted men, sergeant and private, that were captured at Port Royal ferry under the following circumstances :

The rebel pickets at that point called to our pickets to send over a boat to them, as they wanted to desert. The sergeant in command of our picket credulously believing them, went in a boat with one man, and upon their arrival on the opposite shore were taken prisoners and the boat seized. General Jones returns them without exchange, with the remark that "they were captured under circumstances which he cannot approve."

General Jones refuses to allow our officers, prisoners of war, to take charge of supplies for our prisoners at Charleston and Savannah, but says he will insure their faithful delivery. He has no jurisdiction over the prisoners at Andersonville, and therefore declines to entertain that part of the proposition.

I enclose a copy of the letter.

I have the honor to be, general, very respectfully, your obedient servant,

J. G. FOSTER,

Major General, Commanding.

Major General H. W. HALLECK,
Chief of Staff, U. S. A.

H. Q. A., January 6, 1865. Official copy :

ROBERT N. SCOTT, Major and A. A. G.

HEADQUARTERS DEPT. OF S. CAROLINA, GEORGIA AND FLORIDA,
Charleston, S. C., August 25, 1864.

GENERAL: I received yesterday your letter of the 21st instant. The United States soldiers, prisoners of war, now at Andersonville, Georgia, are in no way

whatever under my control, and I therefore cannot undertake to deliver them the sanitary stores you desire to send, without the sanction of the officer having charge of the prisoners. I have referred the matter to him, and feel quite sure that he will not hesitate to allow the stores to be sent to them.

I cannot permit any prisoner to take charge of the stores and act as quartermaster to distribute them; but if the officer having charge of the prisoners will permit them to be delivered, I will designate an officer to receive and receipt to the proper officer of your command for them, and hold him to as strict an accountability for their proper delivery as though these were stores belonging to my government. I will communicate with you further on this subject when I receive a reply from the officer to whom I have referred your request.

I am, very respectfully, your obedient servant,

SAM. JONES, *Major Gen. Com.*

Major General J. G. FOSTER,

Commanding Department of the South, Hilton Head.

HEADQUARTERS DEP'T OF S. CAROLINA, GEORGIA, AND FLORIDA,

Charleston, August 2, 1864.

By an oversight on the part of some one in my office, this letter was not forwarded as it should have been, by flag of truce, the day after its date.

It is now respectfully forwarded.

SAM. JONES, *Major General.*

II. Q. DEPARTMENT OF THE SOUTH, HILTON HEAD, S. C. Official:

THOMAS J. ROBINSON,

1st Lieutenant 21st U. S. C. T., A. A. A. G.

H. Q. A., *January 6, 1865.* Official:

ROBERT N. SCOTT, *Major and A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., September 13, 1864.

GENERAL: I have the honor to report that the rebel prisoners brought here on the Crescent were sent to Morris island on the first instant, where they were disembarked on the seventh, and placed in the palisaded enclosure prepared for their reception. This is made as strong as possible under the circumstances, and every precaution is taken to prevent an escape or release. Triple lines of sentinels are established. Proper distribution is made of sections of light batteries and the Requa battery, so that they may be used in case of any disturbance. The whole enclosure, moreover, is directly under the guns of Fort Strong.

The rebels are placed in A tents, which are properly arranged in the form of an encampment, and detailed rules are established for their government. These depend entirely upon the treatment, &c., received in Charleston.

Many of the officers express themselves well satisfied with the novelty of the change, and have little fear of their own shells, which they watch with interest.

I have the honor to be, very respectfully, your obedient servant,

J. G. FOSTER, *Maj. Gen. Commanding.*

Major General H. W. HALLECK, U. S. A.,

Chief of Staff, Armies of the U. S., Washington, D. C.

H. Q. A., *January 6, 1865.* Official:

ROBERT N. SCOTT, *Major and A. A. G.*

HEADQUARTERS OF THE ARMY,
Washington, D. C., September 23, 1864.

GENERAL: The Secretary of War authorizes you to release and send north the five rebel officers mentioned in your letter of the nineteenth instant. If, however, Captain J. B. Fitzgerald was in our army after the rebellion commenced, he will not be released.

* * * * *

H. W. HALLECK, *Maj. Gen., Chief of Staff.*
Major General FOSTER, *Department of the South.*

Official copy:

J. C. KELTON, *A. A. G.*

[Confidential.]

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., September 25, 1864.

GENERAL: I have received recent information from refugees and deserters respecting our officers and soldiers, prisoners of war. There are now 1,800 officers in Charleston, and from 600 to 1,000 in Savannah. Their condition and treatment is tolerable. All the privates have been removed from Andersonville, 6,000 to the race-course, three miles from Charleston, 2,500 to Savannah, and about 20,000 to Florence. The reason for the removal of the privates is said to be the fear of a raid to liberate the prisoners made from Sherman's army.

All the reports unite in describing the condition of the privates as deplorable in the extreme. They are ill-fed, destitute of clothing, and rapidly sickening and dying. Those that were brought to Charleston were of the stronger class among them, as none were permitted to come who could not get along without a cane: of these, one whole car load were naked. All, as they passed along the streets, clutched ravenously at the food that many people brought out to them. All tenderness for each other seemed to be blunted by the brutalizing effect of starvation and misery, and the strong would crowd aside the weak in the struggle for food. Many of these, about 700 in number, have volunteered to work upon the fortifications in this harbor, (Charleston,) being induced to do so by promises of better treatment, more food and clothing, and by being told that their government refuses to exchange them, and has abandoned them. These poor fellows, being thus deceived, have accepted these rebel conditions, and are, I am told, many of them now on Sullivan's island at work repairing the batteries.

The presence of our prisoners in Charleston in their miserable plight has developed the Union sentiment, which is found to be quite considerable; and aid in the form of clothing, food, and money has been freely given. On the other hand, the vile and cruel secession sentiment has been intensified. The following scene is described to me: A Union prisoner sinks down on the sidewalk exhausted; a poor woman carries him bread and milk, and, while feeding him, is accosted by one of the self-styled ladies of the better class with the question, "Feeding him, are you?" "Yes, why not?" was the answer. "Why not! Why, he may have killed your brother, or some of your people." "No," was the reply, "he has killed none of *my* people." "Well," says lady, "you had better feed him with *arsenic*, if you feed him at all."

The feeling among our men, now prisoners, is not, in consequence of the deceptive reports of the rebel guards, and their long confinement and apparently hopeless condition, of the character that loyal men could wish to exist. Our men are told by the rebels that our government will not exchange them, and demand even the rate of *seven confederates to one Yankee*. Such is the exaggera-

tion of the stories that are told them, some of which our poor men believe, and hence their willingness to work even upon rebel fortifications, in order to obtain obtain a small modification of their sufferings.

I have tried in every way to send them supplies. In accordance with your direction not to intrust the United States supplies for distribution to other than our own officers, I have inquired of Major General Sam. Jones if he will allow some of the United States officers, now prisoners of war, to act as quartermasters in the distribution of these supplies. He replies in the negative, but states that he will endeavor to see that all supplies that are sent, and intrusted to him, are faithfully delivered. In accordance with this promise, being actuated by a desire to render prompt aid to our suffering men, I have sent forward a considerable sum of money, raised by private subscription in this department, also many private boxes of stores, accompanied by supplies from the sanitary commission. The money was intrusted to a Catholic priest, who engaged to deliver it to the priest in charge of the sick and dying men who were at Andersonville, for distribution to them or expenditure for their benefit. The sanitary commission has further engaged to send forward 5,000 suits of clothing by the next flag-of-truce boat.

I believe it would be immensely to the benefit of the government to order a general exchange of prisoners to take place at this point. The simple announcement of such an order will carry hope to many a despondent heart among our prisoners and give them all new life. However slow the change may be effected in reality, the knowledge that their time will come in turn will make both officers and men satisfied and hopeful.

I cannot urge this matter too strongly upon you, and ask that you urge it upon the government.

I am satisfied that all soldiers, both white and black, can be readily exchanged without delay or lengthy correspondence. I would prefer, however, if the government comes to the determination to exchange, that the prisoners placed in my hands for retaliation be not exchanged until all Union prisoners be removed from under our fire in Charleston.

Very respectfully, your obedient servant,

J. G. FOSTER,
Major General Commanding.

Major General H. W. HALLECK,
Chief of Staff of Armies of United States.

P. S.—The information of the inducing several hundred of our men to work on the fortifications in the harbor comes direct from Charleston, and is, I think, entitled to credit. I shall, however, take measures to ascertain the whole truth.

J. G. FOSTER,
Major General Commanding.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy:
ROBERT N. SCOTT, A. A. G.

[Confidential.]

HEADQUARTERS DEPARTMENT OF THE SOUTH,
Hilton Head, S. C., September 26, 1864.

GENERAL: I have taken pains to ascertain more about the employment of our soldiers, now prisoners of war, on fortifications in Charleston harbor, and the result is that what I wrote to you yesterday is fully substantiated.

Most of the men are at work in rear of Mount Pleasant. The worst feature in

the case is, that many of our men have been induced by the hopelessness of their condition, by their misery and starvation, *to take the oath of allegiance to the southern confederacy.*

To what extent this has gone I do not know, but the cases are becoming very frequent.

Very respectfully and truly yours,

J. G. FOSTER,

Major General Commanding.

Major General H. W. HALLECK, *U. S. Army.*

H. Q. A., WASHINGTON, *January 5, 1865.* Official copy:

ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS OF THE ARMY,

Washington, D. C., October 5, 1864.

GENERAL: The Secretary of War is not pleased that you should, without authority, send paroled officers to New York to negotiate personal exchanges through the War Department. Hereafter when prisoners of war come into your lines under parole for special exchange, their cases will be reported for the action of the War Department; but until notified of that action, you will not allow them to leave your department, except to return on the expiration of their paroles. There are important reasons why this rule should be strictly observed.

Very respectfully, your obedient servant,

H. W. HALLECK, *M. G., Chief of Staff.*

Major General J. G. FOSTER,

Hilton Head, S. C.

Official copy:

J. C. KELTON, *A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., October 13, 1864.

GENERAL: I have the honor to acknowledge the receipt of your letter of September 30, in reply to my confidential letters of the 25th and 26th ultimo, in regard to the exchange of prisoners. In reply, I have to state that the instructions of Lieutenant General Grant, conveyed to me in your letter, will be fully complied with.

Very respectfully, your obedient servant,

J. G. FOSTER

Major General, Commanding

Major General H. W. HALLECK,

Chief of Staff of Armies of the U. S., Washington, D. C.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy:

ROBERT N. SCOTT, *A. A. G.*

HEADQUARTERS DEPARTMENT OF THE SOUTH,

Hilton Head, S. C., October 20, 1864.

GENERAL: Your letter of September 23, 1864, is received, in which I am authorized to release and send north five rebel officers, upon their taking the prescribed oath of allegiance.

My application, dated September 19, 1864, for the release of these men, was made previous to my being informed that one of the number had been in the United States service since the commencement of the war, previous to his entering that of the rebels; and from subsequent information obtained, I am convinced that the others are unworthy of this measure of leniency in their behalf, and their release would be in opposition to the interests of the service.

With reference to passports for females to come north, I do not understand by your communication that restrictions are placed upon the wives of deserters from the rebel army who may wish to join their husbands.

I have the honor, general, to remain, very respectfully, your obedient servant,
J. G. FOSTER, *Major Gen'l Comd'g.*

Major General H. W. HALLECK,
Chief of Staff, Washington, D. C.

H. Q. A., WASHINGTON, *January 4, 1865.* Official copy :
ROBERT N. SCOTT.

HEADQUARTERS OF THE ARMY,
Washington, D. C., October 31, 1864.

Major General FOSTER, *Hilton Head:*

GENERAL: Your letter of the 20th instant, transmitting General Hardee's proposition for an exchange of prisoners of war, has been submitted to Lieutenant General Grant, who directs me to say that no exchanges will be made (except on the field of battle, as provided in the cartel) without special orders, or through the duly appointed commissioners.

Very respectfully, your obedient servant,
H. W. HALLECK, *Maj. Gen., Chief of Staff.*

Official copy :

J. C. KELTON,
Assistant Adjutant General.

OFFICE COMMISSIONER OF EXCHANGE,
January 19, 1865.

HON. THE SECRETARY OF WAR: In obedience to the telegram, I have the honor to transmit herewith copies of all the correspondence that remains in the office of the commissioner of exchange of prisoners relating to that subject.

Action having been taken thereon by the Secretary of the Navy, by the Lieutenant General, by General Hitchcock, and by Colonel Hoffman, there is correspondence necessary to give a complete history of the matter of exchange of prisoners since I have had the honor to be commissioner of exchange.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Maj. General and Commissioner of Exchange.

Official copy :

E. D. TOWNSEND, *Assist't Adj't General.*

WAR DEPARTMENT,
Washington, December 8, 1863.

GENERAL: I am directed by the secretary of war to inform you that your action in regard to supplying vaccine matter for the use of the Union prisoners at Richmond is approved by this department.

Very respectfully, your obedient servant,

JAMES A. HARDEE, *Ass't Adj't General*.

Major General BENJ. F. BUTLER,
Commanding, &c., Fortress Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., December 23, 1863.

Hon. ROBT. OULD, *Commissioner of Exchange, Richmond, Va.:*

SIR: I enclose two papers, the contents of which will explain themselves, and perhaps you will be able by forwarding them to relieve the anguish of an afflicted family.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General, Commanding.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., Dec., 24, 1863.

Hon. ROBT. OULD, *Commissioner of Exchange, Richmond, Va.:*

SIR: I have the honor to enclose to you an official copy of the authority conferring upon me the duties of commissioner of exchange of prisoners, so that we may be able to establish official relations upon that subject.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General, Commanding.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., December 25, 1863.

Hon. ROBT. OULD, *Commissioner of Exchange of the Confederate Authorities:*

SIR: I desire to have specially exchanged Captain B. F. Ewers, of the 100th Ohio volunteers. He is now suffering with the chronic diarrhœa, with a predisposition to phthisis. He will probably not live; and if able to come, please send him, and I will account for him.

I have the honor to be, very respectfully, &c.,

BENJ. F. BUTLER,
Major General, Commanding.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., December 25, 1863.

Hon. ROBT. OULD, *Commissioner of Exchange of the Confederate Authorities:*

SIR: Major Joseph Cushing Edwards, 32d Missouri volunteers, was, about the 14th of December, on picket duty, eight miles from Warrenton, and is sup-

posed to have been captured or killed by the confederate soldiers. I wish you to ascertain where he is, or what has become of him, for the sake of his father, who is a personal friend of mine.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General, Commanding.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., December 25, 1863.

HON. ROBT. OULD, *Commissioner of Exchange of the Confederate Authorities:*

SIR: I take leave to send you enclosed an extract furnished me by General Hitchcock from the statement of Surgeon Forrester, 5th Kentucky cavalry, in regard to Captain Mackey.

If that statement is correct, I know that you will see to it that proper proceedings are had, either to procure for Captain Mackey a trial, or promote his release.

May I ask a favorable reply, stating your action in the premises.

I have the honor to be, very respectfully, your obedient servant.
BENJ. F. BUTLER,
Major General, Commanding.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., December 29, 1863.

GENERAL: I have the honor to enclose herewith a letter, referred by Mr. Ould, from medical officers recently held at Fort McHenry as prisoners of war, complaining of the treatment they received while at the fort.

I have indorsed upon it a reply to such of their complaints as are of any consequence, though I have great doubt of the propriety of taking any notice of such a paper. Mr. Ould has forwarded several such complaints, some of them being mere tissues of untruths, all of which have been satisfactorily answered, and he has no right to expect that they shall be further noticed. I respectfully refer this case to you for such action as you may deem proper.

Very respectfully, your obedient servant,

W. HOFFMAN,
Col. 3d Infantry, Com'y Gen'l Prisoners.

Major General B. F. BUTLER,
Com'r for Exchange of Prisoners, Fort Monroe, Va.

WAR DEPARTMENT, *Washington, December 31, 1863.*

SIR: The Secretary of War directs me to acknowledge the receipt of your communication of the 27th instant, and to express his gratification at the satisfactory condition of affairs at Point Lookout.

The measures which you have adopted and propose to adopt, as stated in that communication, are approved by the Secretary.

Very respectfully, your obedient servant,

ED. R. S. CANBY, Brig. Gen., A. A. G.

Major General B. F. BUTLER,
Com'dg Dep't of Va. and N. C., 18th Army Corps, Fort Monroe, Va.

H. Ex. Doc. 32—7

WAR DEPARTMENT, *Washington, December 31, 1863.*

SIR: The Secretary of War directs that you instruct the officers in command at Camp Douglas, Fort Delaware, and Point Lookout, to turn over to the officers that may be designated by the Secretary of the Navy such of the prisoners of war under their charge as will take the oath of allegiance and enlist in the navy of the United States.

A weekly report of the men so transferred will be transmitted for the information of the Secretary of War.

Very respectfully, your obedient servant,

ED. R. S. CANBY, *Brig. Gen., A. A. G.*

Col. WILLIAM HOFFMAN,

Com'y General of Prisoners, Washington, D. C.

EXECUTIVE MANSION, *Washington, January 2, 1864.*

SIR: The Secretary of War and myself have concluded to discharge, of the prisoners at Point Lookout, the following classes:

1st. Those who will take the oath prescribed in the proclamation of December 8, and, by the consent of General Marston, will enlist in our service.

2d. Those who will take the oath and be discharged, and whose homes lie safely within our military lines.

I send by Mr. Hay this letter and a blank book and some other blanks, the way of using which I propose for him to explain verbally better than I can in writing.

Yours, very truly,

A. LINCOLN.

Major General BUTLER.

OFFICE COMMISSIONER FOR EXCHANGE,

Fortress Monroe, January 9, 1864.

SIR: Be so kind as to inform me of the whereabouts and present condition of John W. Burns, company H, 12th Massachusetts volunteers, who was taken prisoner on the 11th of October, 1863, and is at present supposed to be in Richmond, Virginia.

I am, sir, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Major General and Commissioner for Exchange.

Hon. ROBERT OULD,

Confederate Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fortress Monroe, Va., January 9, 1864.

SIR: Will you please give me such information as you may be able to obtain concerning Captain John McDowell, 77th Pennsylvania volunteers, captured at the battle of Chickamauga.

I am, sir, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Major General and Commissioner for Exchange.

Hon. ROBERT OULD,

Confederate Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER OF EXCHANGE,
Fortress Monroe, Va., January 12, 1864.

SIR: Will you be so kind as to furnish me all the information you may be able to obtain concerning William Nelson, now supposed to be a prisoner in your hands.

I am, sir, very respectfully, your obedient servant,
BENJAMIN F. BUTLER,
Major General and Commissioner of Exchange.

Hon. ROBERT OULD,
Confederate Agent of Exchange, Richmond, Va.

[When returned, to be sent to Hon. A. G. Curtin.]

OFFICE COMMISSIONER FOR EXCHANGE,
Fortress Monroe, Va., January 12, 1864.

SIR: Be so kind as to communicate to me any knowledge you may have concerning a prisoner in your hands named John M. Coleman. He was taken about the 28th day of April, 1863.

I am, sir, very respectfully, your obedient servant,
BENJAMIN F. BUTLER,
Major General and Commissioner for Exchange.

Hon. ROBERT OULD,
Confederate Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,
Fortress Monroe, Va., January 12, 1864.

SIR: Enclosed please find receipt rolls and certificate of thirteen men claiming to be master, master's mate, and seamen in the Confederate States navy, captured at Accomac, Virginia, who were said to be in irons at Fort McHenry, and because of whose confinement certain officers and sailors of the United States navy, in the hands of your authorities, were put in irons in retaliation. It will be seen in the certificate that they have been received by me at Fort Norfolk, and are therein treated as prisoners of war, and are not in irons. One of the men captured at the same time made his escape from Fort McHenry.

I need not call your attention to the necessity of striking off the irons from these men whom you hold thus in retaliation. Please advise me that it is so done, that I may inform the friends of the prisoners.

I have the honor to be, very respectfully, your obedient servant,
BENJAMIN F. BUTLER,
Major General Commanding, and Commissioner for Exchange.

Hon. ROBERT OULD,
Commissioner of Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,
Fortress Monroe, Va., January 12 1864.

SIR: It is desirable that a list of all the prisoners held by either belligerents, whether officers or soldiers, should be furnished to each office of exchange, and also a list of all who have died on either side while held as prisoners of war.

It is also desirable that an arrangement should be made by which monthly lists should be furnished as soon as practicable, up to the first of each month, of the persons captured and who have died on both sides.

I am prepared to send forward a list up to the first day of December, 1863, and to continue so to furnish, upon condition that you will do the same, monthly list of prisoners and deaths, as above suggested.

I beg to call your attention that your lists already furnished contain the names of only some one hundred and twenty-three deaths. Would we could hope that list is correct, but it is impossible.

Please see to it, if this arrangement is made, that we have accurate lists of all the deaths in all the prisons and prison-camps wherein our officers or men are held by your authorities, and on our part it is stipulated that the utmost pains shall be taken to make like accurate lists of the officers and men, both living and dead, who are and have been held by us.

I have the honor to be, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Major General and Commissioner of Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., January 12, 1864.

SIR: In compliance with previous arrangements, fifteen civilians are sent up for exchange for a like number of civilians held as prisoners by your authorities. Please receive them, and return the men for whom they are sent forward.

I have the honor to be, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Maj. Gen. Com'dg, and Commissioner for Exchange.

Hon. ROBERT OULD,

Commissioner of Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., January 12, 1864.

SIR: It is reported that you have stipulated, if evidence is produced that the officers and crew of the steamers Emily and Arrow, captured about May 5, 1863, were in the employ of the quartermaster's department when captured, the officers and men can be released from close confinement, in which we are informed they are, and treated as other prisoners of war.

I enclose the evidence of the fact for your information, and respectfully ask that you will inform me if the officers and crews of such boats can or are to be treated as prisoners of war.

I have the honor to be, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Maj. Gen. Com'dg, and Commissioner of Exchange.

Hon. ROBERT OULD,

Commissioner of Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., January 12, 1864.

SIR: Your note addressed to Major General Hitchcock in relation to the appointment by the government of the United States of a commissioner of exchange

is returned. This government claims and exercises the power of appointing its own agents to represent its interest, irrespective of any supposed sanction by the confederate authorities.

No right of declaration of outlawry by those authorities of any officer or soldier of the United States can be admitted, or for a moment regarded by the government of the United States, as it certainly will not be by the persons upon whom such intimidations is attempted.

I am instructed to renew the offer, leaving all other questions in abeyance, to exchange man for man, and officer for officer of equal rank, actually held in custody by either party, until all prisoners of war so held are thus exchanged. I take leave to express the hope, from humane considerations to those confined as prisoners of war on either side, that this offer will be accepted.

I am further instructed to inform you that, unless the flag of truce sent forward under the sanction of the commanding general of this department is recognized and respected by your authorities, all further communication between this government and the confederate authorities by flag of truce must cease, however much the loss of its ameliorating influences upon the rigors of what ought to be a civilized warfare is to be regretted; but the responsibility of such determination must be left with those whom you represent.

I have the honor to be, very respectfully, your obedient servant,
BENJAMIN F. BUTLER,

Maj. Gen. Com'dg, and Commissioner of Exchange.

Hon. ROBERT OULD,
Commissioner of Exchange, Richmond, Va.

OFFICE COMMISSIONER OF EXCHANGE,
Fort Monroe, Va., January 13, 1864.

SIR: I am instructed by the President to send forward Henry Warfield, who proposes to effect a special exchange between Brigadier General Trimble and Major White. This, of course, will be independent of all other questions between these governments.

I have the honor to be, very respectfully, &c.,
BENJAMIN F. BUTLER,
Major General, and Commissioner of Exchange.

Hon. ROBERT OULD,
Agent of Exchange, Richmond, Va.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, D. C., January 20, 1864.

SIR: A paper was sent Brigadier General Meredith, commissioner of exchange, on the 9th of December, 1863, for report in relation to the case of Mrs. Henrietta Boate, whose husband, Edward W. Boate, company K, 42d New York volunteers, is a prisoner at Belle Isle, Virginia, and said to be in a dying state.

Your attention is invited to this case to ascertain the latest information respecting this soldier, and to report the same to this department.

I am, sir, very respectfully, your obedient servant,
E. D. TOWNSEND,
Assistant Adjutant General.

Major General B. F. BUTLER,
*Commanding Department of Virginia and
North Carolina, Fortress Monroe, Virginia.*

OFFICE COMMISSIONER OF EXCHANGE,
Fort Monroe, Va., January 25, 1864

SIR: Will you please give me what information you can concerning the whereabouts of Thomas H. Pendleton, company E, 85th Illinois volunteers, captured at the battle of Chickamauga.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Maj. Gen. Com. and Com. of Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER OF EXCHANGE,
Fort Monroe, Va., January 25, 1864.

SIR: I have the honor to return the accompanying papers for more definite information as to the whereabouts of the parties inquired for, as the indorsement merely states that they are not in prison in Richmond, which is but a vague reply to send to their surviving and anxious friends. I trust you will endeavor more fully to inform me where these men are, if in the hands of your authorities.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Maj. Gen. Com., and Com. of Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER OF EXCHANGE,
Fort Monroe, Va., January 25, 1864.

SIR: Will you please give me what information you can concerning the present condition of Nicholas H. Thompson, company A, 13th Ohio regulars, and Calvin W. Hudson, company D, 65th Ohio volunteer infantry, prisoners of war in Richmond.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Maj. Gen. Com., and Com. of Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., January 27, 1864.

SIR: All of the deliveries at City Point have been mutually declared exchanged up to September 1, 1863. Since that date there have been several deliveries, the number on each side generally corresponding. If there is any excess it is in our deliveries.

On the 1st of February I shall declare all officers and soldiers who have been delivered at City Point at any time to January 1, 1864, exchanged. You can make a similar notice as to those who have been delivered to you.

Respectfully, your obedient servant,

RO. OULD,
Agent for Exchange.

Major General E. A. HITCHCOCK,
Agent for Exchange.

HEADQUARTERS 18TH ARMY CORPS,
DEPARTMENT OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, January 30, 1864.

SIR: Will your authorities make a special exchange of Lieutenant James M. Halloway, company M, 71st regiment Indiana volunteers, (6th cavalry,) taken near Knoxville, for any lieutenant of like rank which we hold?

If so, send down Halloway and name your man, and he shall be returned.

I have the honor to be, very respectfully, your obedient servant,
BUTLER,

Major General and Commissioner for Exchange.

HON. ROBERT OULD,
Confederate Commissioner for Exchange.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., February 1, 1864.

GENERAL: I have treated the papers that you speak of in your letter of the 23d rather as the debris of the exchange business, which was to be passed through informally. At present I am awaiting an answer to my proposition from Mr. Ould, having had no official answer in regard to matters arising before I took charge. We stand in this way: As commissioner of exchange I send forward such inquiries and formal papers as are necessary, in the course of business. Commissioner Ould has returned answers by formal indorsements.

I thank you for your courtesy, and will only add, that I am endeavoring so to manage this business as to avoid any personal collision; to maintain my personal respect, and the honor of the government.

I don't mean to make difficulties about personal matters. When a difference arises it will be a perfectly distinct one, which will justify me in taking the issue. If you will have the kindness to forward me the papers mentioned in your note, I will see the proper disposition made of them. They were sent to you while I was absent in the course of office business.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,

Major General Commanding.

Major General HITCHCOCK,
Commissioner of Exchange, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe Va., February 1, 1864.

COLONEL: Will you have sent me, among the first officers forwarded, Ambrose R. Woodruff, second lieutenant of Thomas J. Kilpatrick's company, Nelson's brigade light artillery, Ewell's corps, of northern Virginia?

I want him for special exchange.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

Colonel C. W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS 18TH ARMY CORPS,
DEPARTMENT OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, February 2, 1864.

SIR: In obedience to your telegram I enclose the "correspondence between the United States authorities and the rebel authorities on the exchange of prisoners and the different propositions connected with that subject," so far as they have come from my office.

My reports and letters of instruction you have in the office at Washington.

I have the honor to be, very respectfully,

BENJ. F. BUTLER,
Major General Commanding.

Hon. E. M. STANTON,
Secretary of War.

Major General Butler to Robert Ould, December 7, 1863.
Major General Butler to Robert Ould, December 25, 1863.
Major General Hitchcock to Major General Butler, December 17, 1863.
Major General Butler to Robert Ould, December 25, 1863.
Major General Butler to Robert Ould, December 25, 1863.
Robert Ould to Major Mulford, December 27, 1863.
Robert Ould to Major General Hitchcock, December 27, 1863.
Major General Butler to Robert Ould, January 12, 1864.
Major General Butler to Robert Ould, December 25, 1863.
Major General Butler to Robert Ould, December 25, 1863.
Major General Butler to Robert Ould, January 12, 1864.
Major General Butler to Robert Ould, January 12, 1864.
Major General Butler to Robert Ould, January 12, 1864.
Major General Butler to Robert Ould, January 12, 1864.
Robert Ould to Major General Butler, December 9, 1863.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., February 2, 1864.

COLONEL: By direction of his excellency the President, you will please forward Lieutenant T. J. Hall, adjutant 37th Virginia cavalry, a prisoner of war at Fort McHenry, to Fort Monroe, where he will be delivered to Major General Butler, commissioner for exchange. Mr. J. W. Mountfort, military agent for Indiana, will take charge of Lieutenant Hall.

Very respectfully, your obedient servant,

W. HOFFMAN,
Colonel 3d Infantry, Com. Gen. of Prisoners.

Colonel P. A. PORTER,
Commanding Fort McHenry, Baltimore, Md.

HEADQ'RS DEP'T VA. AND N. C., OFFICE COMM'R FOR EXCHANGE,
Fort Monroe, Va. February 2, 1864.

SIR: The commanding general directs me to request that you will inform him on what grounds Surgeon Wright, of the rebel army, is detained in prison at St. Louis.

I am, sir, very respectfully, your obedient servant,

A. F. PUFFER,
Captain and Aide-de-Camp.

Colonel W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

[Indorsement.]

OFFICE COMMISSARY GENERAL OF PRISONERS,

Washington, February 9, 1864.

Respectfully returned to Major General B. F. Butler, commissioner for exchange. W. S. Wright, surgeon Mitchell's regiment, was captured in St. Louis county, Missouri, February 11, 1863; was transferred from St. Louis to Alton June 6, 1863; sentenced to be shot to death at such time and place as the major general commanding department of the Missouri may direct. General Order 39, department of the Missouri.

W. HOFFMAN,

Colonel 3d Infantry, Com. Gen. of Prisoners.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fortress Monroe, Va., February 3, 1864.

COLONEL: Please have Oliver J. Baum, a prisoner at Fort Delaware, who claims to be a deserter from the southern army, sent to me.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General Commanding.

Colonel HOFFMAN,

Commissary General of Prisoners.

HEADQUARTERS DEPARTMENT VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., February 4, 1864.

SIR: I have already forwarded a captain in exchange for Captain William H. Irving, so that everybody delivered to us prior to the 20th of January has been duly exchanged, and there is no reason why the declaration should not be made. Please answer what are the objections to the declarations of exchange.

I have the honor to be, very respectfully, your obedient servant,

BENJAMIN F. BUTLER,

Major General Commanding.

Major General E. A. HITCHCOCK,

Commissioner of Exchange.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: I have the honor to inform you that the proposal to exchange Colonel Powell for Colonel Lee is accepted, and the latter has been ordered from Johnson's island and will be reported to you as soon as possible. He will be delivered at City Point for Colonel Powell, who is already here.

I have the honor to be, very respectfully, &c.,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

EXCHANGE OF PRISONERS.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: I have the honor to request that you will exchange Mr. H. Cowdry, a citizen prisoner at Castle Thunder, for one of the four citizen prisoners which I send by flag of truce.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Maj. Gen. Com'dg and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: Charles Kirk is held as a prisoner at McLean barracks, Cincinnati, and may be offered in exchange for any newspaper reporter held as a prisoner by your authorities. It has been intimated that he may be received for Solomon Buckley, a correspondent of the New York Herald.

I have the honor to be, very respectfully, &c.,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: Will you please give me what information you can concerning the whereabouts and present condition of private Peter Conway, 1st Virginia regiment, captured September 11, 1863.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: Will you please inform me if the body of Charles Sanders, company I, 9th Indiana regiment, who died at Belle island, can be recovered.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: Will you please inform me as to the whereabouts and condition of Edward H. Kitel, company C, 5th New York cavalry.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., February 4, 1864.

SIR: David Wood, esq., comes to me with an open letter to General Lee, and claims that he has some private and personal business with the general.

I have taken his parole not to make any disclosure that will be injurious to the United States, and have permitted him to go to City Point.

I believe Mr. Wood to be loyal to the United States, but I have no acquaintance with him; you can let him go forward or not. I have no interest in the matter.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Comm'r for Exchange.

HON. ROBERT OULD,
Confederate Commissioner for Exchange.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 4, 1864.

SIR: I have the honor to call your attention to the case of Thomas Hill, a citizen of the United States. He was living in West Union, Doddridge county, West Virginia, and was captured April 30, 1863, while building bridges for government use by order of General Roberts. He has been offered frequent paroles of Richmond by the confederate authorities, but has refused them. He will accept no protection but that of the United States government; he is now liable to conscription by the confederate government, and is not a subject for exchange.

This government is willing to exchange a confederate citizen for him; if you should not accede to these terms, why should we not imprison a confederate citizen as hostage for him?

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Comm'r for Exchange.

HON. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS, DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., February 4, 1864.

SIR: I send Mr. Thomas Ritchie, a surgeon captured at Brandon, and his two overseers.

I do not ask any exchange for Mr. Ritchie, because I think he comes fairly within the spirit that surgeons shall be exchanged.

For the two citizens, overseers, who go with him, I desire that you would send me some citizens whom you hold of ours.

I have the honor to be, very respectfully, &c.
 BENJ. F. BUTLER,
Major General and Comm'r for Exchange.

HON. ROBERT OULD,
Confederate Commissioner for Exchange.

EXCHANGE OF PRISONERS.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: I have the honor to request that you will give permission to Mrs. G. W. Latham, of Lynchburg, Va., to come north by flag of truce.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 4, 1864.

SIR: Will your authorities consent to the exchange of Lieutenant J. G. Doughty, of the federal army?

This government is willing to give any confederate officer of equal rank in exchange for him.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,

Washington, D. C., February 5, 1864.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 1st instant, enclosing a letter addressed to a rebel prisoner and inquiring as to the whereabouts of private Anderson.

The letter will be forwarded to its address, as required, but I will not be able to answer the inquiry in relation to private Patterson unless I am informed whether he is a federal or rebel soldier, and his company and regiment be given with time and place of capture.

Very respectfully, your obedient servant,

W. HOFFMAN,

Colonel 3d Infantry, Com. Gen. of Prisoners.

Major General B. F. BUTLER.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 5, 1864.

SIR: You will please inform me whether Lieutenant W. R. Neff, fourth Ohio volunteers, who was wounded in the head on the 20th September, 1863, at the battle of Chickamauga, is still living and a prisoner. If he died, what disposition was made of his body?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 7, 1864.

SIR: Will you please inform me if the remains of Major George W. Stangh can be recovered. He was wounded and taken prisoner at the battle of Chickamauga, and died in Libby prison.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 7, 1864.

SIR: I have the honor to call your attention to the fact that Surgeon J. F. Galloupe, seventeenth Massachusetts volunteers, and Assistant Surgeon R. T. Baker, twelfth New York cavalry, were captured at Newbern, N. C., on the 1st instant, and are now in the hands of your authorities.

I have therefore to request that you will cause these officers to be sent here by the next flag of truce.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 7, 1864.

SIR: Will your authorities make a special exchange of Lieutenant Greenleaf Cilley, fourth Ohio volunteers, a prisoner of war at Libby prison?

This government is willing to give any officer of equal rank in the confederate service for him.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 9, 1864.

SIR: I have the honor to request that you will ask your authorities to make the following exchanges:

Henry Bowers, a citizen of Walker county, Georgia, for I. F. Early, a citizen of Hamilton county, Tennessee.

Halburt Cole, a citizen of Walker county, Georgia, for J. J. Garner, a citizen of Winchester, Tennessee.

Warren Durham, of Walker county, Georgia, for Isaac Sermons, a citizen of Hamilton, Tennessee.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., February 11, 1864.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 8th instant, giving particulars to identify R. Patterson, a rebel prisoner.

There was a mistake in my letter of the 5th instant in writing Patterson instead of Anderson in the second paragraph. I knew the address of the former, and forwarded the letter to him, but I was unable to give the whereabouts of Anderson without having the details of his place of capture.

Very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Com. General of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

OFFICE OF COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 12, 1864.

SIR: Will your authorities make a special exchange of Captain Ralph Olmstead Ives, 10th Massachusetts regiment, captured at Warrenton, Virginia, September 3, 1863, and now a prisoner at Salisbury, North Carolina?

This government is willing to give any confederate officer of equal rank in exchange for Captain Ives.

I have the honor to be, very respectfully, &c.,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE OF COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 12, 1864.

SIR: Will your authorities make a special exchange of Lieutenant E. Charles Parker, 94th New York volunteers, captured at the battle of Gettysburg?

This government is willing to give any officer of equal rank in exchange for him.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., February 15, 1864.

GENERAL: By authority of the Secretary of War I have instructed the commanders of the various stations where prisoners of war are held to permit no article of food to be delivered to them. The government furnishes them with an abundance to eat, and the delivery of boxes of eatables from their friends is attended with much inconvenience to commanders, creates dissatisfaction among those who receive nothing, and gives opportunity for sympathizers to show their interest in rebels.

Clothing is limited to specified articles, which can be furnished only by near relatives.

To-day I have received from General Marston a copy of a letter, addressed to Mrs. Mary R. Phinter, of Baltimore, by Colonel Shaffer, chief of staff, in which, by order, he informs her that he has no objection to small boxes of provisions being received at Point Lookout; and I would respectfully inquire whether the system indicated in Colonel Shaffer's letter will be authorized, or shall the regulations now in force continue to be observed?

I have to-day ordered private Alvin J. Banen, company I, 32d Virginia, to be sent to Fort Monroe to report to you.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Com. General of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

OFFICE COMMISSIONER FOR EXCHANGE,

Fort Monroe, Va., February 15, 1864.

SIR: It has been reported to me that Captain Edward E. Chase, 1st Rhode Island cavalry, who was captured in Virginia about eight months since, and until lately confined in Libby prison, has been sent along with the other commissioned officers, by order of your authorities, to Salisbury, North Carolina, and sentenced to hard labor in the penitentiary at that place, in retaliation (it is said) for the treatment of three confederate officers in Missouri.

I have therefore to request that you will at once inform me if such is the case; and if it should prove true, that you will take the necessary steps to have the officer relieved from such indignities, as there are no confederate officers in our hands subjected to similar treatment.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., February 16, 1864.

SIR: Private William J. Boyle, 1st regiment New York mounted rifles, was tried and convicted for murder of the acting provost marshal in October last. For humane motives the sentence was not executed. He made his escape by colluding with a sentinel about the 5th instant, and, as we learn from the papers, has reached Richmond. As this man is a murderer, duly convicted, it is believed the confederate authorities will not desire to retain him, as a murderer is defined to be an enemy to all mankind.

I am willing to offer to give you any private soldier we hold of yours in exchange for Boyle.

I enclose General Orders No. 37, containing the record of Boyle's trial and conviction.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Maj. Gen. U. S. Vols., Commissioner for Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange, Richmond, Va.

HEADQUARTERS 18TH ARMY CORPS, DEP'T OF VA. AND N. C.

Fortress Monroe, February 19, 1864.

SIR: Upon the matter of the declaration of exchange of prisoners I have the honor to report that, following what I believed to be the ordinary routine of the business of exchange, and in order that the equivalent of our men might be put into the field to meet those received from us by the confederates, I made the declaration of exchange.

It is in *ipsisimis verbis*, so far as applicable with the other declarations of exchange heretofore made, copies of some of which I hereunto annex in proof of this assertion.

This declaration, it will be observed, only affects those men actually delivered at City Point.

The confederate commissioner, acting, as I believe, under the exact provisions of the cartel, has declared exchanged those who have been delivered to him up to the 1st of January, as will appear by the paper hereto annexed.

I could and can see no reason why we should not declare those so delivered exchanged.

I am unable to see any hidden secret or malign influence that it can have upon any pending questions. I am unable to find a single good reason against it. I find it exceedingly difficult to argue a question when there seems to be but one side. When, in my former note to the honorable Secretary of War, I spoke of seven hundred and fifty men, I spoke of the number of individuals, and not of the number reduced to privates; and the letter of Major General Hitchcock, which would seem to contravene that number, is not too ingenuous. The objections made in that letter, that the declaration would have admitted defence if you had extended it to a number precisely corresponding to the number delivered by yourself, according to the 5th article of the cartel, supposing that instrument operative, is exactly met by the case in hand, because since the last declaration of exchange only special exchanges have been made by delivery at City Point of man for man, equivalent for equivalent, so that where the declaration of exchange states that all who have been delivered at City Point up to a given time since the last declaration of exchange, it is saying the precise number which have been exchanged.

To the statement in the letter of General Hitchcock, that "the declaration should have set out the grounds of it," I answer, the universal practice of the office has been not to do so, and this would seem to be a higher criticism on his part, because I made the declaration and not himself, as it is made precisely as he makes such declarations.

Again, it is said that a proper list should have been furnished of those declared to be exchanged for announcement from the Adjutant General's office for the information of all concerned, and Mr. Ould should have been furnished a list of those delivered to him.

To that I answer that such list has not been announced heretofore, and such has not been the practice. (See General Orders No. 134, series 1862; and Nos. 10, 117, and 167, series 1863.) And as to the delivery of a list to Mr. Ould, I answer that it has been done, and no man has been delivered to him without a list, and he knows who has been delivered to him without my telling him a second time, and he makes no objection on that account.

As to making the announcement by a list for the information of all concerned, if that means the officers and men who would be returned to duty because of the declaration of exchange, each one of those will be likely to remember what time he escaped from Libby prison and Belle island; each one of those will know whether he was delivered at City Point, and when. Therefore the announcement of the day prior to which all who had been delivered were exchanged is sufficient.

I pray the Secretary to examine, as covering this whole matter, my declaration of exchange, and the copies of the General Orders heretofore annexed.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General Commanding.

Hon. E. M. STANTON, *Secretary of War.*

Six enclosures.

See General Orders No. 134, series 1862.

See General Orders Nos. 10, 117, and 167, series 1863.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., February 20, 1864.

COLONEL: Your letter of the 15th instant, in regard to furnishing boxes of eatables and clothing to prisoners, is received. In the course of negotiations for the supplying of comforts to our prisoners, this state of facts has been obtained :

1st. That the rebel authorities receive all provisions, from whatever source, sent to the prisoners. Then, because of accusations of the late commissioner of exchange, General Meredith, published in the newspapers, that the provisions were embezzled for sustenance for General Lee's army, they refused to receive any boxes either from our government or from State governments. Then, because the Sanitary Commission and various benevolent individuals indulged their patriotism by labelling their boxes, "To our starving soldiers in Richmond," "To our brave defenders in Libby Prison," the rebel authorities refused to receive all boxes sent to our prisoners. At my intercession, however, Mr. Ould, the confederate commissioner, agreed to receive boxes from private sources, *i. e.*, from the friends and families of our prisoners. But after the five hundred prisoners were exchanged from Point Lookout, and reports that by your order boxes of provisions and clothing were not delivered to confederate prisoners there, Mr. Ould refused, owing to a cry arising in the newspapers at Richmond that he was furnishing our prisoners with their boxes, while the confederate prisoners were deprived of their boxes, to permit any boxes to be sent to our men under his charge, unless I would assure him that the confederate prisoners under my charge received their boxes; and as I had long since been taught the rule, "Do as you would be done by," this seemed to me eminently just; and I therefore gave an order to General Marston that the boxes containing nothing contraband or hurtful sent from private sources might be delivered to the prisoners, and informed Mr. Ould, by the last flag-of-truce boat, of that fact, and received his assurance, through the assistant agent of exchange, that the boxes sent by the friends of our prisoners should be delivered to them.

I agree fully that the delivery of packages to prisoners causes the commanders of camps a great deal of trouble. The question certainly gives me a great deal; but I undergo that trouble very cheerfully, and would if it were twice as much, in order that our prisoners may get even smaller alleviations for their sufferings than those which they receive from their friends. I have conversed with many of our prisoners on this subject, and they say that the boxes received from their friends have been almost a source of support to them, and they were complaining loudly of the confederate government because that source of supply had of late been substantially cut off.

The last number of prisoners that escaped left on Monday, and the assurance that Mr. Ould sent me was given on the same day, and they had not heard of

the resumption of the delivery of packages; but I have no doubt it has been resumed. I agree with you fully that the rebel prisoners in our hands are abundantly supplied, but I suppose that when you and I were at school, abundantly fed, our teachers at that time hardly thought it an imputation upon their feeding because we received boxes of sweetmeats and cakes from home. Pardon me, but I look upon this matter, so far as the rebel prisoners are concerned, pretty much in the same light. But with our soldiers in their hands, it is a matter, as I am instructed, of almost entire subsistence.

In the mean time, therefore, I desire to have, and shall have, the delivery of packages made in accordance with the views herein contained, unless specially directed to the contrary by the Secretary of War; for I cannot ask the confederate commissioner to deliver boxes to our prisoners from their friends, while I refuse to deliver boxes from their friends to their prisoners. Whenever the time comes for our government to retaliate upon these men for the wrongs done to our prisoners, I assure you it shall be done in a much more explicit and telling manner than by withholding boxes and provisions from their prisoners sent them by their friends. In the mean time I do not permit anything to come from the confederate government, or from State governments of the confederacy, for the support of their prisoners; for that would be an implied admission that we were not supporting them sufficiently. And therefore when Governor Vance, of North Carolina, forwarded, through Commissioner Ould, a draft for nine thousand dollars, in favor of the governor of New York, to be by the governor of New York expended for the benefit of North Carolina prisoners in our hands, I retained such draft, and still do retain it, and have notified Mr. Ould unofficially, and shall hereafter inform him officially, if such relations ever exist between us, that the United States does not select the governor of any State to take care of its prisoners of war, or allow any one else to so select any one of them, however much they may respect such officers in their appropriate sphere; and that if Governor Vance, or the governor of any other State, desires to have money expended for the benefit of prisoners, if the same privilege is given ours, we shall have no objections to such expenditures, provided it is done through the agents of the United States government, and not through any correspondence between the governors of States.

I would also call your attention to what I think will be necessary to be done further in this direction, to wit: that the confederate prisoners be allowed to purchase such things as they may desire to wear, eat, or drink, (intoxicating liquors alone excepted,) with their own money or that furnished them by their friends. And I would like to have your views upon this subject.

I also desire to ask your attention to these views because, if they influence your judgment as they have mine, I trust we shall make a uniform order to all the prisoners held by us, that they shall be allowed to receive boxes from their friends, and buy with their own money a reasonable amount of things which they may need.

Awaiting an interchange of views, I am, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Colonel W. HOFFMAN,
Com. General of Prisoners, Washington, D C.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 24, 1864,

SIR: Will you please inform me as to the whereabouts and present condition of Captain Frederick B. Daton, Company F, 14th Connecticut volunteers. He was captured on the 6th instant, in Sedgwick's advance over the Rapidan.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE COMMISSIONER FOR EXCHANGE,
Fort Monroe, Va., February 24, 1864.

SIR: I beg leave to enclose a letter from the father of Captain Waller, who has been supposed by the confederate authorities to be confined in the State prison, and for whom Captain Ives has been ordered to solitary confinement in irons as a hostage; you will see that the whole matter is a mistake, to which I beg to call your attention.

Please inform me whether the irons have been removed from Ives and his associate.

Will you, under the circumstances, exchange Ives for Waller?

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Commissioner for Exchange, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, February 25, 1864.

GENERAL: I have the honor to inform you that instructions have been given to the commanding general, harbor of New York, to forward to you General W. H. F. Lee and Captain R. H. Tyler, of the rebel army, prisoners of war at Fort Lafayette.

I am directed by the Secretary of War to say, that in making the exchange of these two officers, and a third one to be selected by yourself for General Neal Dow, Captain Sawyer and Captain Flynn, of the federal army, now prisoners of war in Richmond, you will please bear in mind that it is authorized only with the understanding that both Captains Flynn and Sawyer are to be exchanged. Without this the exchange will not be made.

Very respectfully, your obedient servant,

W. HOFFMAN,
Colonel 3d Infantry, Commissary General of Prisoners.
 Major General B. F. BUTLER,
Commissioner for Exchange, Fort Monroe, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., February 29, 1864.

GENERAL: By direction of the Secretary of War, Captain C. C. Morgan, aide-de-camp, a rebel prisoner in the penitentiary at Columbus, Ohio, has been

ordered to be forwarded to you at Fort Monroe, and I am instructed by the Secretary of War to say that he will be delivered at City Point and exchanged for Captain A. H. Stanton, 16th infantry, now on parole in New York.

Very respectfully, your obedient servant,

W. HOFFMAN,

Colonel 3d Infantry, Commissary General of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., March 1, 1864.

SIR: S. P. Bailey, William Smith, Benjamin Bridges, James K. Skenker, A. J. Riddler, John W. Pugh, Granville J. Kelley, James A. Hunter, E. J. Smith, A. Nichols, Edward A. Freeman, Henry Shackelford, James Harrison, and George N. Davis, now paroled for exchange, in Richmond, may remain, although the time of their parole has expired, and you may furnish such equivalent for them as you may deem proper.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va, March 3, 1864.

SIR: I enclose you copies of correspondence, so far as received, between General Peck and General Pickett, and instructions to General Peck from myself, in regard to the execution of certain men in North Carolina enlisted in the United States service.

I desire to ask your especial attention to the threat of General Pickett that he will hang two men for any retaliation that may be made by General Peck for the murder of men in the United States army. If that threat had been made in answer to a claim that deserters from an army situated as is yours were not liable to be executed upon capture if found in arms in our ranks, it might have been possibly justified under the laws of war; but even then the question of the right of executing such persons is still worthy of careful consideration and discussion. True, General Pickett having deserted his own flag and the army of the United States on the 25th of June, 1861, would probably know what should be the fate of a deserter found in arms against his government; but the question will be, whether he would be permitted to allow his own personal feelings to prevail in a matter of so grave importance to his brother officers and soldiers now in our hands.

I beg you, however, to observe that this threat was in answer to a claim that a negro soldier enlisted in the army of the United States, and under the protection of its government, should not be wantonly murdered simply because that, while in the field and in the course of military operations, he, in pursuance of his duties as a soldier, shot a colonel of the confederate army while he was

building a pontoon bridge—a meritorious act on the part of the soldier, and one because of which, under no rule of civilized warfare, should a hair of his head be injured.

Now, therefore, as I cannot hang any sufficient number of General Pickett's friends or relations which would be in the nature of a personal retaliation, and which ought not to be thought of by the generals of two armies in the field, if I proceed to retaliation it must be upon the soldiers and officers of the confederate army that I have in my hands, as I shall most assuredly feel it my duty to do unless some period is put to such acts and such threats.

It therefore becomes my duty, as commanding general of this department, to call upon the confederate authorities to know if such acts and that threat are sanctioned and authorized by them. I will patiently wait for a sufficient time to elapse in which I can be made acquainted with the course which the confederate authorities choose to take upon this subject, and then will proceed to such action as I may be advised is proper to sustain the dignity, power, and justice of the government which I represent.

To avoid all misconception upon so grave a subject, involving so much responsibility, I desire to say that until full explanation is had with the confederate authorities, I should not deem it my duty to execute prisoners of war in retaliation for the execution of deserters from the confederate army should they be found with arms in their hands, because the question should be made the subject of discussion between the two belligerents. But the question which I desire to submit for authoritative decision on the part of those you represent is, whether a soldier of the United States who is duly enlisted and has not deserted from your army, and who has committed no act which could be construed as crime—save acts of hostility in the field against the confederate armies, whatever may be the color or complexion of that soldier—is to be regarded and treated by your authorities as a prisoner of war, and, as such, entitled to the rights and immunities of such condition.

The most obvious considerations of humanity and mercy will impress, more strongly than anything I could say might do, the immediate necessity of placing this matter before your authorities; and I take this method of communication through yourself, as the most proper channel through which to discuss questions relating to prisoners of war.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBT. OULD,

Confederate Commissioner for Exchange, Richmond, Va.

—
[Enclosures.]

General Peck's letter to General Pickett, of February 11, enclosing General Order No. 252, War Department; General Peck's letter to General Pickett, of February 13, demanding prisoner-of-war treatment for North Carolina soldiers; General Pickett's letter to General Peck, of February 16, denying that Colonel Shaw was killed by a negro, but threatening execution in such case; General Pickett's letter to General Peck, of February 17, enclosing names of twenty-two North Carolina soldiers executed; General Pickett's letter to General Peck, of February 27; General Butler's letter to General Peck, of February 17, ordering flag of truce to inform General Pickett that retaliation shall be enforced, but doubting the intention of General Pickett to execute the North Carolina soldiers.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 3, 1864.

SIR: I enclose a letter addressed to John, Hilton who is supposed to be a prisoner in the hands of your authorities, and respectfully request that you will endeavor to have it delivered to him. He was on board the United States gunboat Tahorne, and was wounded and captured near the town of Tampa, October 16, 1863.

Will you please inform me as to his whereabouts and present condition.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 3, 1864.

SIR: Will your authorities make a special exchange of Lieutenant Yeatman Bickham, 19th United States infantry, a prisoner in Libby prison, for Captain N. C. McLean, of the confederate army, prisoner at Johnson's island?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com. for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 3, 1864.

SIR: Will you please inform me whether S. B. Ellis, third assistant engineer, late of the Underwriter, was wounded at the time he was taken prisoner; and if not, of his whereabouts and present condition.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com. for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 3, 1864.

SIR: Will you please inform me as to the whereabouts and present condition of Martin L. Nutt, 3d brigade, ambulance corps; Warren B. Persons, company D, 64th regiment New York volunteers; Andrew Barmister, company D, 64th regiment New York volunteers; John B. McRoberts, captain, 3d Ohio volunteers; James A. Crawford, private, company B, 105th Ohio volunteers; Nathaniel M. Parsons, on gunboat Underwriter; John Harris, lieutenant, 3d Pennsylvania artillery; Jeremiah B. Towson, private, 3d Pennsylvania artillery; Hiram Vennum, private, company E, 2d Massachusetts cavalry; John R. Johnston, private, company E, 2d Ohio volunteers; Frederick A. Rew, jr., private, company A,

24th Wisconsin volunteers; Philo T. Washburne, 19th Maine volunteers; George W. Brown, company M, 16th Illinois cavalry; Duncan V. McStewart, lieutenant; and Francis B. Cary, 141st Pennsylvania volunteers.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com. for Exchange.

HON. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., March 4, 1864.

COLONEL: In answer to your telegram of this morning, which I sent by mail, as the telegraph at present works no faster, the cable being broken, I send you the list of exchanges following:

Major A. B. Wade, 73d Indiana, for Major J. S. Joholston, 10th Georgia; Lieutenant Doughty, 53d Indiana, for Lieutenant A. R. Woodruff, Nelson's battery; Colonel D. F. Dulaney, 5th Virginia, for Colonel J. Howard Smith, 5th Kentucky cavalry.

Can there be any possible objection to my declaration of exchange? All the equivalents are serving in the confederate army against us, while we cannot make the declaration. Please also send to Point Lookout all the prisoners at Fort Delaware. We are amply able to take care of them, whether officers or soldiers.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General Commanding.

Colonel W. HOFFMAN,

Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEPARTMENT OF VIRGINIA AND N. CAROLINA.

Office Com. for Exchange, Fort Monroe, Va., March 4, 1864.

SIR: In reply to your communication of February 17, informing me that the Secretary of War authorizes the exchange of Captain A. W. Metcalf, 14th New York cavalry, for Captain George V. Moody, a rebel officer at Camp Chase, Ohio, I have to inform you that Captain Metcalf has been exchanged for Captain Stanley, of North Carolina.

I am, sir, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Colonel W. HOFFMAN,

Com. General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, Va., March 11, 1864.

COLONEL: I wish you would send to me, at Point Lookout, what privates, prisoners of war, there are at Fort Delaware, and from other points, so that we may not have to bring them, in case the exchange comes on, as I believe it will. If it does, we shall want them at the rate of two thousand per week.

That would press transportation. We can accommodate twenty thousand, as

well as any other number, at Point Lookout. We want them there time enough to have the four questions directed by the President put to each one of them, copies of which I enclose. Every prisoner at Point Lookout has recorded his name under one of the four questions. I have nearly a regiment recruited. I can get more when I get more prisoners. I will be prepared to receive prisoners at any point where there is steamboat navigation, upon being notified.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Colonel W. HOFFMAN,

Com. General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: Will you please send for our officers from distant points, Texas and elsewhere. I hear complaints that none but officers from Richmond can be exchanged, which embarrasses our action.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. Ro. OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: I see by a Richmond paper, a copy of which I send for your information, that the officers who accompanied General Kilpatrick in his late expedition, and were captured by your forces, have been confined in irons.

To such a report I give little credence, and before I take any action in relation to it I desire an authoritative confirmation from yourself.

I call you to witness that since I have had charge of the matter of exchange and treatment of prisoners I have endeavored that all things should be conducted, in this regard, upon the most humane principles of civilized warfare. I therefore shall not be considered by you as making a threat when I announce the determination of my government to return the promptest and severest retaliation for the treatment of those officers if I learn this report is possibly true.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Comm'r for Exchange.

Hon. Ro. OULD,

Commissioner for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: I have the honor to request that the body of Colonel Ulric Dahlgren, late of the United States army, which we learn is buried in Richmond, be permitted to be forwarded by flag-of-truce boat, to be delivered to his afflicted father, who is waiting here to receive it.

As remains of officers have been forwarded to their friends in this manner, I

trust this request may be granted; specially so, because I see by the Richmond papers that some circumstances of indignity and outrage accompanied the death. You do not war upon the dead as these papers would imply, and would it not be desirable to prevent all supposition that your authorities countenance such acts, by delivering the remains to the bereaved family? Major Mulford is empowered to defray any expense that may attend the remains.

Respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. RO. OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: In reply to your communication of January 7, relative to the case of William H. Tilson, I have the honor to inform you that this man was sent to Camp Parole, Annapolis, on the 1st instant.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Colonel W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: Will your authorities make a special exchange of Mr. A. D. Richardson, correspondent of the New York Tribune, for James P. Hamilton, of Atlanta, Georgia, a prisoner in Fort Warren?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 11, 1864.

SIR: Will you please give me any information you may have concerning William Henry Tirdall, a native of Ireland? When last heard from, in April, 1862, he had left Mrs. John Anderson's place, Clarksville, Red River county, Texas, with the intention of returning to Ireland.

I have the honor to be, very respectfully, yours, &c.,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 18, 1864.

SIR: Will you please inform me as to the whereabouts of Francis Lowe, master of the schooner Julia Baker, captured while engaged in gathering oysters at the mouth of James river on the 12th instant?

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 18, 1864.

SIR: I have the honor to inform you that the Rev. C. C. Hall, of Washington, D. C., goes to City Point in a few days with the body of Lieutenant Julian Cummings. Will you please notify Mr. C. C. Cummings, of Augusta, Georgia, of this fact, and ask him to meet it at City Point?

I have the honor to be, very respectfully, yours, &c.,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 18, 1864.

SIR: Will your authorities make a special exchange of Private D. Cowles company B, 10th Wisconsin volunteers, a prisoner of war at Danville, Virginia!

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., March 21, 1864.

GENERAL: I have the honor to inform you that I have directed Assistant Surgeon J. E. Putnam, Confederate States army, now in Camp Chase, to be delivered to you at Fort Monroe with a view to his unconditional discharge at City Point, being a non-combatant.

Very respectfully, your obedient servant,
 W. HOFFMAN,
Col. 3d Infantry, Com. General of Prisoners.

Major General B. F. BUTLER,
Commissioner for Exchange, Fort Monroe, Va.

WAR DEPARTMENT,
Washington, March 21, 1864.

SIR: The Secretary of War directs me to acknowledge the receipt, by reference from the commissary general of prisoners, of your communications of the 14th and 11th instant. In reply to your request for the transfer to Point Look-out of the prisoners of war now at Fort Delaware, I am instructed to say that

the Secretary does not deem it expedient to approve it, from the fact that he considers the last-named place by far the safest of the two. With regard to your suggestions for a declaration of exchange, the Secretary does not consider the alleged fact that "all the equivalents are serving in the confederate army against us, while we cannot make the declaration," as a sufficient reason for us to disregard the proper rules for the exchange of prisoners, nor does he think that the proper remedy of such irregularities is to be found in following Mr. Ould's example.

Very respectfully, your obedient servant,

EDWARD M. CANBY,

Brigadier General, A. A. G.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

WAR DEPARTMENT, PROVOST MARSHAL GENERAL'S OFFICE,

Washington, D. C., March 24, 1864.

GENERAL: In reply to your application of the 20th instant, you are hereby authorized to recruit and organize a regiment at Point Lookout, Maryland, to serve for three years or during the war.

The recruitment, musters, and organization must conform to the requirements of the mustering regulations of the army. All appointments of officers will be made by the War Department, upon your recommendation.

Arms and other supplies will be furnished by the proper supply department, upon your requisition.

I am, general, very respectfully, your obedient servant,

JAMES B. FRY, *Provost Marshal General.*

Major General B. F. BUTLER,

Commanding, &c., Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office of Com. for Exchange, Fortress Monroe, Va., March 24, 1864.

SIR: Will you please inform me as to the whereabouts and present condition of Robert Vernon Hurst, company B, 36th Indiana volunteers; Henry M. Collins, 4th Iowa volunteers; John Wise, company D, 9th Indiana volunteers; William Nelson, sergeant, company I, 10th Wisconsin volunteers; Archibald Cook, 51st Illinois volunteers?

I have the honor to be, very respectfully, yours, &c.,

BENJ. F. BUTLER,

Major General and Com'r of Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office of Com. for Exchange, Fort Monroe, Va., March 24, 1864.

SIR: Will you inform me as to the whereabouts and present condition of George Henry Pendleton, executive officer of the United States steamer Montgomery, and twenty-eight of the crew of that steamer, who were captured along with him, by confederate cavalry, near Georgetown, South Carolina, on the 7th of January last?

I have the honor to be, very respectfully, yours, &c.,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office of Com. for Exchange, Fort Monroe, Va., March 28, 1864.

SIR: Will you please inform me as to the whereabouts and present condition of William H. Kitching, who was taken prisoner while in command of a picket-boat, from the United States gunboat Nipsic, on the night of the 26th of February last, near Charleston, South Carolina?

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA.

Fort Monroe, Va., March 28, 1864.

COLONEL: I have the honor to call your attention to the fact that I have just received a communication from General Marston, commanding at Point Lookout, transmitting a copy of the proceedings of a board of officers convened at this point to investigate and report the facts and circumstances connected with the shooting of a prisoner of war named Peyton on the 20th instant.

The board was convened and the original proceedings forwarded to Colonel Hoffman, agreeably to an order issued by direction of the Secretary of War, dated the 17th instant. It would seem that this order was issued directly to General Marston, without having passed through these headquarters.

It would tend greatly to the regularity of business if communications to the officer commanding the prisoners' camp at Point Lookout could take the usual and ordinary course prescribed by the regulations of the army. If the usual course had been taken in this instance, perhaps the findings of the board of inquiry would have been more satisfactory.

But as I have not been noticed in the proceedings, of course I have not examined it.

But it seems to me that in the very delicate matter of inquiring into the taking of the life of a man, especially a prisoner of war, which may be misrepresented to our rebel enemies, and lead to attempted retaliation, it should appear that the facts were found by a board which, like Cæsar's wife, should be beyond suspicion.

I know I have but to call your attention to this, which I deem an irregularity, to prevent its recurrence in the action of so good a soldier.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,

Major General Commanding.

Colonel W. HOFFMAN,

Commissary General of Prisoners, Washington, D. C.

C. S. STEAMER ROANOKE,

Mouth of the James River, March 29, 1864.

SIR: I am here for the purpose of having a conference with you in relation to matters connected with the delivery and exchange of prisoners.

Respectfully, your obedient servant,

ROBERT OULD,
C. S. Agent for Exchange.

Major General B. F. BUTLER,

U. S. Agent for Exchange.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., March 30, 1864.

GENERAL: Much inconvenience has been experienced on the delivery of paroled prisoners at Annapolis, Maryland, in consequence of the hurried manner in which they have been obliged to land from the steamer. At no time has the roll of prisoners delivered been called on their delivery, and the consequence has been much difficulty in comparing the men with the names on the rolls.

I have, therefore, the honor to request that the steamer may be ordered to remain at Annapolis, Maryland, until the sick can be comfortably transferred to the hospital, and a careful roll-call of the command can be made. Many false names are give, and without this roll it is almost impossible to detect them.

There are in this city and at Fort Delaware some five or six prisoners of war more or less insane, whom it would be a relief to us to send to City Point, and there are some twenty or thirty invalids at the west building hospital, in Baltimore, whom it would be as well to deliver at the same point; and if you approve it, I will forward them as soon as arrangements can be made for the purpose.

I am, general, very respectfully, your obedient servant,

W. H. HOFFMAN,

Colonel 3d Infantry, Commissary General of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., March 31, 1864.

SIR: Please have Major W. Curver Hall, late of General Trimble's staff, now a prisoner on Johnson's island, sent to me.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel W. HOFFMAN,

Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 31, 1864.

SIR: Will you please inform me as to the fate of the master and crew of the schooner Julia Baker, captured on the 12th instant?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., March 31, 1864.

SIR: Will you please inform me as to the whereabouts of the captain and crew of the steam-tug Titan, captured on the 5th instant at Cherrystone inlet?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General Commanding, and Com'r for Ex.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

Memorandum of points discussed between Benj. F. Butler, United States agent for exchange, and Robert Ould, Confederate States agent for exchange, at a conference at Fortress Monroe, March 31, 1864.

United States claims that the cartel should be set aside because of the declaration of authorities of Confederate States of December 23, 1862, of January 12, 1863, and acts of Confederate States Congress in regard to treatment of officers in command of colored troops and of their troops.

Officers and men, (not slaves,) even if serving with slaves in the United States forces, shall be treated as prisoners of war.

That slaves captured shall not be treated as prisoners of war, and that a right exists, at the pleasure of the Confederate States, to return them when captured to their former owners, being in the confederacy.

By slaves are meant persons held to life service by masters belonging within the States of Missouri, Alabama, Texas, Louisiana, Mississippi, Arkansas, Georgia, Florida, South Carolina, North Carolina, Virginia, Tennessee and Kentucky.

Confederate States claim paroles of all officers and soldiers (not citizens) captured and paroled by commanding officers of armies and expeditions prior to July 3, 1863, as per general orders, prior to Order No. 207, and all captured and paroled by officers of armies since.

It may be granted, except as to persons in the military and naval service, paroled, who could not be held and brought away, and held in confinement by the forces upon such expeditions.

To this it is answered that the United States have claimed, and had allowed in exchange, paroled men captured on raids like Kilpatrick's first raid, who could not have been brought away by the expeditionary force; and if practicable, would be willing to adjust accounts in that way from the beginning, but do not believe it to be practicable.

It is suggested that Order No. 207 shall apply only to paroles granted after a reasonable time for the order to have reached the commanding officer giving the parole, time to be judged of in each case according to his position and distance from Washington.

For the purpose of the cartel, who shall be held to be commanders of armies in the field, a definition is suggested that, in addition to the general meaning, it ought to include a commander of a besieging force and the commander of the fortified place besieged, also to commanders of detailed forces, acting for the time independently of headquarters, either by order or because of the necessity of warlike operations when it is in the power of the captor to hold and bring off his prisoners.

It is further suggested, when the captured party is disabled or wounded, so that his transportation would endanger life or limb, then his own parole should be represented if he is released.

In other respects cartel to be carried out, and exchange and parole to go forward according to provisions.

In all cases of condemnation to death, imprisonment at hard labor, or confinement in irons, except upon sentence of death, of any person in the military or naval service of either belligerent, before execution of the sentence, the copy of the records of the trial and conviction shall be submitted to the agent of exchange of the accused party; and unless a communication of an order of retaliation within fifteen days thereafter be made to the agent of exchange furnishing the records, no retaliation for such execution or other punishment shall be claimed or executed by the other party.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., April 2, 1864.

GENERAL: An application has been sent to the Secretary of War, by his excellency Governor Brough, of Ohio, requesting that an effort be made to secure the release and exchange of Mr. James H. Brown, a newspaper correspondent, now confined in the Libby prison at Richmond; and I am directed by the Secretary of War to inform you of this application, with a view that the release of Mr. Brown may be obtained whenever it may be in your power.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Commissary General of Prisoners.

Maj. Gen. B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., April 2, 1864.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 28th instant, in reference to the proceedings of a board of officers ordered by the commanding officer, at Point Lookout, to investigate the circumstances connected with the shooting of a prisoner of war at that post.

The order to which you refer, directing a board to be assembled, was not issued to meet this particular case, nor was it confined to Point Lookout. All commanders of posts, where prisoners of war are confined, have been required, by direction of the Secretary of War, to order a board of officers to investigate any case that may occur in their respective commands of the shooting of a prisoner by a member of the guard. A board of officers, ordered from the headquarters of the department, would certainly be less likely to be influenced by sympathy or bias than one composed of officers serving at the post; but as the investigation is, of course, at best informal, and only with a view to ascertain whether the transaction should be formally brought before a military tribunal, the board, as ordered, may be considered as sufficiently reliable.

By General Orders No. 67, of June 17, 1862, the supervision of prisoners of war is placed in the hands of the commissary general of prisoners, under which order I have been in the habit of communicating directly with the commanders of stations where prisoners are held; and this has been found to be necessary to save time in communicating with them, to preserve uniformity of administration, and to secure a proper responsibility from the commanders.

There have been cases, and there is one now, where, to preserve the usual course in communicating with a commander, a letter from this office would have to pass through two or three different headquarters before reaching him; and when these headquarters are frequently changed in location and the officers in command, you will readily understand how much embarrassment and delay must result from the observance of the usual rule. In special cases, where it seems to be necessary, I apply directly to the commander of the department for assistance.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Commissary General of Prisoners.

Maj. Gen. B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

EXCHANGE OF PRISONERS.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., April 2, 1864.

Unless there are charges against him, will you have James P. Hambleton, of Atlanta, Georgia, now confined at Fort Warren, sent to me to offer for exchange for A. D. Richardson, of the Tribune? I should like to get him before Thursday next.

BENJ. F. BUTLER,
Major General Commanding.

Colonel W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., April 3, 1864.

GENERAL: In the case of a hospital steward belonging to the rebel army, captured in the west, recently presented to the Secretary of War, he directed that in this particular case the party should be classed with non-combatants, and should be sent beyond our lines for unconditional discharge.

The Secretary further directs that the action in this case shall be adopted as a general rule, if the rebel authorities will recognize it as a rule by which they will be governed; and I have, therefore, respectfully to request you will call their attention to the matter at your earliest convenience.

I am, general, very respectfully, your obedient servant,
 W. HOFFMAN,

Col. 3d Infantry, Commissary General of Prisoners.
 Maj. Gen. B. F. BUTLER,
Commissioner for Exchange, Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com'r for Exchange, Fort Monroe, Va., April 4, 1864.

SIR: Will your authorities make a special exchange of Lieutenant Colonel James H. King, 3d Ohio volunteers, a prisoner in Libby prison. This government is willing to give any confederate officer of equal rank in exchange for him.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,

Major General and Com'r for Exchange.
 Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., April 4, 1864.

SIR: I had an application the other day from a hospital steward to be discharged on the ground that he was a non-combatant, following the class of surgeons.

I have ordered him to be released and sent to you, and I would suggest that this should be made a general rule, as in the cases of surgeons and chaplains.

Please inform me whether it meets your approbation; and if so, we will publish a reciprocal general order upon the subject.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,

Major General and Com'r for Exchange.
 Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., April 4, 1864.

SIR: Your communication in regard to James K. Brown, newspaper correspondent, has been received. Application will be made to Commissioner Ould to procure his exchange.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Col. W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., April 4, 1864.

SIR: I have had an investigation made of the matter referred to me through your office before the receipt of your note, and have had the evil corrected. The captain of the boat New York undoubtedly occupies too much of it, but no officer ever called it to notice.

I have the honor to be, very respectfully, yours, &c.,
BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Col. W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., April 5, 1864.

COLONEL: Be so kind as to forward, for the use of these headquarters, a supply of blank rolls of prisoners of war with and without paroles.

Also a copy of the list of Union prisoners of war paroled by the confederate agent for exchange at Richmond on or about the 6th day of March, 1864.

I have the honor to be, yours, &c.,
BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Col. W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., April 8, 1864.

COLONEL: Jacob P. Russell, sergeant of the 9th Virginia regiment, Pickett's division, and some nine months a prisoner in Fort Delaware, has loyal relations living in Norfolk. I am assured that he desires to take the oath and return to his allegiance, having been conscripted in the rebel army. Please send him to me for examination for the purpose indicated.

I have the honor to be, very respectfully, &c.,
BENJ. F. BUTLER,
Major General Commanding.

Col. W. HOFFMAN,
Commissary General of Prisoners, Washington, D. C.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., April 8, 1864.

GENERAL: On the 29th of February I had the honor to inform you that Captain Frank Babbles, of the rebel army, had been ordered to be placed in irons at Fort Warren, in retaliation for the confinement in irons of Captain Shade Harris, 3d East Tennessee cavalry, by the Richmond authorities.

I would respectfully inquire whether the assurance given by Mr. Ould, that there are no Union prisoners in confinement in irons at the south, covers the case of Captain Harris. I will be very much obliged to you for a copy of the proceedings of the board of officers who investigated the complaints made by rebel officers of the loss of their baggage while being transferred from Johnson's island to Point Lookout.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Commissary General Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., April 9, 1864.

SIR: Referring to your complaint that several men who had been declared exchanged by an agreement of May 8, 1863, are now in confinement at Alton, Illinois, for breaches of their paroles from which they had been released by said declaration of exchange, the Secretary of War directs me to request that you will forward the names of any men held at the Alton prison or elsewhere under the circumstances stated.

I have the honor to be, very respectfully, your obedient servant.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., April 9, 1864.

SIR: Upon the last flag-of-truce boat, which carried up confederate prisoners in our hands, I sent up from Point Lookout some four hundred and odd prisoners, being all the wounded and sick confederates who were sufficiently convalescent to bear the voyage.

Upon the return of the boat I was informed by Major Mulford that the confederate agent of exchange would meet me on the James river on Wednesday, the — of March. Accordingly I received notice from Admiral Lee, late in the evening of that day, that a flag-of-truce boat was seeking communication at the outer picket line of the blockading fleet at the mouth of the James river.

The same messenger brought a communication from Robert Ould, esq., agent of exchange of the authorities of the belligerents at Richmond, directed to Major General Butler, agent for the exchange of prisoners on behalf of the United States, signed with the official signature of Robert Ould, agent of exchange, "Confederate States," informing me that he was then on board the Confederate States steamer Roanoke, and desired an interview upon the subject of exchange.

Deeming this to be an official recognition of the commissioner of exchange of the United States on behalf of the belligerent authorities at Richmond, and an abrogation of the letter to General Hitchcock, commissioner of exchange, of the date of December 27, 1863, refusing to treat with myself as commissioner of exchange on the part of the United States, I sent Major Mulford with a steamer to officially inform Mr. Ould that I would confer with him as proposed, and suggested, as a matter of comfort to both parties, that he should meet me with his assistant at Fortress Monroe.

Owing to the darkness and storminess of the weather, he was not able to come down the river until the following day. Upon meeting, Mr. Ould informed me that most of the soldiers of the United States in the hands of his authorities had been sent to Americus, Georgia, for the convenience of furnishing them with food, and for the purpose of relieving us from the temptation of continual movements upon Richmond for the purpose of their liberation, and that in further exchange he would desire to have these prisoners delivered to us at Fort Pulaski, in the Savannah river, and urged as a reason that it was more desirable to have them come by sea than to suffer the discomforts of many hundred miles by railroad.

From motives of tenderness to the prisoners, and to prevent their being broken down by the journey, I assented that, in case the exchange went forward, our government would receive those prisoners at that point, although the expenditure would be much heavier than at City Point; but leaving that question, as well as the one whether the prisoners held by us in the west might not be delivered somewhere on the Mississippi river, and thus save an expensive land transportation, to be adjusted by future conference, after other questions of more moment were settled, we then proceeded to discuss the points of difference which had arisen in the matter of exchange, and the points reduced themselves to a few, which, for more convenience of reference, were put upon a memorandum, a copy of which I herewith enclose. I confess that excepting the first point, as to persons of color, which I beg leave to discuss last, I can see no reason why an agreement upon all points of difference cannot be arrived at upon just and equitable terms.

In regard to paroles, the confederate commissioner claims nothing, so far as I can see, which he is not willing to concede to us, acting under the cartel and our general orders, with the exception that, I believe, on both sides it should be yielded, that, as well before as subsequently to Order No. 207, of July 3, 1863, paroles should not be accepted by either belligerent of officers or soldiers who were not so far in the power of the captor as to be taken to a place of safety, and I believe this proposition will be agreed to by the confederate commissioner, although, for paroles given prior to July 3, I was at a loss to answer the fact claimed, which I suppose to be the fact that paroles of prisoners taken on raids had been insisted upon on behalf of the United States, as in the case of Kilpatrick's first expedition to Richmond, and had been allowed and counted by the confederate authorities. But I have still no doubt that that matter can be easily adjusted.

The next question of difference which presented itself in discussing what paroles should be allowed, was the necessity of defining what is the meaning of the words "commanders of armies in the field," as used in Order No. 207; and this was further complicated with the question when that order should be considered as taking effect; whether at its date, July 3, 1863, or on the date of its being notified to the confederate commissioner of exchange, July 8. or at some other period. The practical result of the difference of opinion upon this question would be this: If the "commanding officer of an army in the field" should only mean the officer actually commanding a military department, or an expeditionary corps in a given section of country, and the order should be held to take effect July 3, the day of its date, then the confederate commissioner claims that

the paroles at Vicksburg were invalid under Order No. 207, which took effect July 3, as the surrender was July 4, by General Pemberton, who was not "commander of the army in the field," the commander of the department being General Johnston, who was then within a few miles, and the immediate superior of General Pemberton, who was not negotiated with in the act of capitulation at Vicksburg. Or, if it should be held that Order No. 207 took effect on July 8, the date of its notification to the confederate commissioner, then the paroles at Port Hudson would be invalid, because that surrender was on the 9th of July by Colonel Gardner, an inferior officer of the Confederate States army, in command of a fortified post simply, who in no ordinary sense can be deemed to be a "commander of an army in the field," he, in fact, being at that time under the command of General Johnson.

And it was further claimed that upon this point General Banks had himself given a construction as to what was meant by a "commander of an army in the field" by refusing to recognize the paroles of the colonel commanding at New Iberia, who, being a subordinate of General Banks, surrendered to General Dick Taylor, commanding confederate forces, and negotiated paroles of himself and men without the consent of his immediate superior, General Banks, who was at that time further distant with the remainder of his army from New Iberia, where the surrender was effected, than was General Johnston from Port Hudson, at the time Colonel Gardner, the commander there, negotiated the surrender of that fortified place with General Banks.

There might be other cases cited on the part of the United States, but these claims of the confederate commissioner will sufficiently illustrate the importance of the question, and the necessity of agreeing, in case the exchange goes on, upon some principle which shall obviate this difficulty, and therefore the definition was suggested which appears upon the points discussed, to wit, that in addition to the general meaning, it ought to include a commander of a besieging force and the commander of the fortified place besieged, also to commanders of detached forces acting for the time independently of headquarters, either by order or because of the necessities of warlike operations where it is in the power of the captor to hold and bring off his prisoners.

And it was further suggested, that to cover all these cases of difficulty, both on the one side and on the other, as to the time General Order No. 207 should take effect, that it should be held to take effect within a reasonable time after its promulgation for the order to have reached the commanding officer giving the paroles, which time should be judged of according to the distance from Washington. And I think upon both these points an agreement upon the basis here suggested may be arrived at, so as to settle, without further debate, the capitulation of both Vicksburg and Port Hudson, and others standing in like case. In order to prevent any temptation for the capturing party to take along the sick and wounded of the other party, who are not able to be moved, another modification of General Order No. 207 was suggested, to wit, that when the captured party is disabled so that his transportation would endanger life or limb, then his own parole should be respected if he is released.

To prevent the complication, which now arise by the unauthorized, sporadic, and ill-judged acts of some officers holding commands in the rebel forces, I suggested another addition to the cartel, which is found as the last point of discussion, to wit: In all cases of condemnation to death, imprisonment to hard labor, or confinement in irons, except upon sentence of death, of any person in the military or naval service of either belligerent, before execution of the sentence, the copy of the record of the trial and conviction shall be submitted to the agent of exchange of the accused party; and unless a communication of an order of retaliation within fifteen days thereafter be made to the agent of exchange furnishing the record, no retaliation for such execution or for such punishment shall be claimed or executed by the other party.

By this continual necessity for retaliation because of unauthorized acts of individual officers and the cruel treatment of prisoners of war by confinement in irons, causelessly or without hearing, which might call for retaliation on the other side, can be prevented, so that the confederate authorities and the government of the United States can both assume the responsibility of any act of this sort before it is committed, and not be called upon after the act is done to either assume, disapprove, or retaliate it.

If all the points of this discussion in the memoranda could be fully settled, and the principle upon which paroles should be allowed on the one side and on the other could be adjusted and faithfully acted upon, I do not see why the exchange under the cartel ought not to go on. The cartel was a very hard bargain against us, but still it is our compact, and I suppose it is to be stood by; the details of these paroles, I have no doubt, can all be perfectly and satisfactorily settled upon the principle I have suggested, none being claimed or allowed on either side except where officers and soldiers of known and recognized military organizations shall have been captured, provided always that citizens may be paroled and exchanged for citizens. This question of paroles becomes of less consequence to settle in detail, because, after allowing all the paroles of the confederates claimed by them as now existing on their behalf, and allowing the two thousand paroled at Vicksburg declared exchanged, which the confederate commissioner claims he had a right to declare exchanged under the cartel to meet an equal number of prisoners actually delivered to us at City Point, which we have the right to declare exchanged, there will then remain a balance of paroles in favor of the United States of some twenty-five thousand men, the confederate commissioner claiming to have now in his hands only sixteen thousand paroles.

I would suggest, therefore, that, passing the first questions which I now desire to bring to your notice, that I have authority to settle and determine all these questions of paroles upon the basis suggested in the "points of discussion" and in this note, because I think it important to get these questions out of discussion and out of difficulty, and settled between the confederate authorities and the United States, in order that the only question which shall prevent a full and just carrying out of the cartel shall be very important, one which stands at the head of these points of discussion, because, while I do not believe that the good sense of the country, the justice of the government, or humanity towards our suffering brother soldiers in the confederate prisons, will permit us for a moment to break off the cartel upon any difference arising from either of these questions about paroles, number and details of paroled men, which can be settled upon the basis adjusted in this note, yet I do believe that the dignity of the government, its rights to its self-respect, and the respect of other nations, require us to hold with a hand rigid as iron the point of discussion first presented, and that we shall be justified, not only by the judgment of the civilized world, but by the self-respect of our government, and by the consent of all good men, and even by those of our sons and brothers who may suffer in prison because of the stand we take, as well as by our own conscience, in refusing for a moment to permit those black men whom we have made free, uniformed, and armed, and put in our service, when captured, from being treated as slaves.

And I desire, therefore, that this point of difference between the United States government and the confederate authorities shall stand out alone, as full justification, if not yielded by them, for setting aside the cartel, because of a gross violation of it by the confederate authorities.

It will be remembered by the declaration and proclamation of Jefferson Davis, of December 23, 1862, that all officers commanding colored troops were to be delivered over to the governors of States, to be punished under their laws for inciting negro insurrections, which is a paraphrase for punishment by ignominious death, and that the colored soldiers so commanded were not to be

treated as prisoners of war, but were to be turned over to their masters to hard labor as slaves, and that this was substantially the recommendation of Mr. Davis's message to the confederate congress, and that an act was passed substantially in accordance with this recommendation.

Now, while it may be conceded, as a usage of civilized warfare, that prisoners of war, necessarily supported by the capturing government, may be employed by that government to labor upon public work, yet it has never been, among nations making professions of Christianity, held that captives of war, either by land or sea, could be made slaves. And it will also be remembered that the United States government went to war with Tripoli and other Barbary powers in 1804 to force them at the cannon's mouth to repudiate this doctrine. It will be seen that the confederate commissioner, however, has so far modified his claim that officers in command of colored troops and free negroes, although both may be serving in company with slaves as soldiers in the army of the United States, are to be treated as prisoners of war, so that the question of difference between us now is not one of color, because it is admitted now that free black men of the loyal States are to be treated as prisoners of war.

But the claim is that every person of color who ever was a slave in the thirteen Confederate States shall not be treated as a prisoner of war, but when captured are to be deemed as slaves, and may be turned over to their masters as such by the confederate government.

Now, as the United States government has, by the proclamation of the President, and by the law of Congress, manumitted all slaves that have sought refuge within the lines of the Union army, and declared that they shall never be returned to their masters; and as men heretofore slaves, when duly enrolled in the United States army, must be deemed and taken to be within the Union lines, therefore we have no slaves in our army; and the question is, whether we shall permit the belligerents opposed to us to make slaves of the free men that they capture in our uniform simply because of their color; because, upon no ground of national law, so far as I am advised, can it be claimed for a moment that to any slave from any State, when found within our lines, any right of property can attach in behalf of his former master; because, treating the slaves as property only, only his capture by us from a belligerent would give the captor the right of property, the "*jus disponendi*," and we have exercised that right of disposition by making him free.

But suppose we had not done so; his recapture on land by the confederate forces, treating them as representatives of a government, would make the slave as an article of property, the property of the government that captured him, and would by no reason revert the title in the former owner.

To use an illustration which has occurred to my mind; suppose on land we capture from the rebels a horse belonging to A; that horse, disposed of by our government, is taken into the government service, and is afterwards recaptured by the confederate forces; would there be any doubt that the property in the animal would have been diverted from the original owner, A, by the first capture, and come to the United States, and then been taken from the United States and given to the confederate government by the second capture?

Further, to permit this would be a violation of the laws of some of these very Confederate States.

Virginia has emancipated her slaves by provisions which no one can doubt must be held according to any usage to be operative within the lines of the United States army. Many slaves are thus made free who are now in our army, and we cannot, of course, suffer them to be enslaved by the fact of capture by the rebels.

I understand this right to thus dispose of black soldiers in armies to be made a "*sine qua non*" by the confederates, and therefore I take leave to suggest that I may be instructed to settle with the confederate commissioner upon further

conference with him all points of difference except this, and to declare exchanged numbers equal on either side heretofore delivered and paroled, so that this point may be left standing out sharply alone; and in regard to it, to insist that the cartel applies, as it does apply, to these colored prisoners of war, and that no further exchange can go on by the delivery of prisoners captured until this point is yielded, with the purpose, but not with the threat, of exact retaliation in exact kind and measure upon their men of the treatment received by ours.

Awaiting instructions, I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

HON. E. M. STANTON,
Secretary of War.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA.
Office Com. for Exchange, Fort Monroe, Va., April 13, 1864.

SIR: Will you please inform me in what manner, and for what purpose, is Major Waldo P. Goff held as a prisoner in Richmond, Virginia?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

HON. RO. OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA.
Office Com. for Exchange, Fort Monroe, Richmond, Va., April 13, 1864.

SIR: Will you please inform me in what manner Captain Ralph O. Ives, 10th Massachusetts volunteers, is held a prisoner by your authorities?

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

HON. RO. OULD,
Agent for Exchange, Richmond, Va.

WASHINGTON, D. C., April 15, 1864.

GENERAL: I have the honor to enclose herewith the statement signed by Colonel Hoffman, which was directed to be prepared by the Secretary of War in your presence last evening, and beg leave to explain that the last formal declaration of exchange of prisoners, which was agreed to by both of the agents, was dated June 8, 1863, and was published in General Orders No. 167.

At that time Colonel Ludlow was our agent of exchange, and the declaration left us indebted to the rebels, officers and men reduced to privates by rates agreed upon in the cartel, 12,794 men.

Since the date of that declaration the rebels have delivered to us 18,485 men, making our total indebtedness 31,279. Since the declaration referred to, and soon after it, the tables were turned by the capture of Vicksburg and Port Hudson, which brought the rebels largely indebted to us; in addition to which, there had been delivered rebel prisoners by us, up to July 25, 1863, 8,359 men.

And after that date, 7,191, which, added to the Vicksburg and Port Hudson prisoners, makes a total of 65,182.

Some time in July, 1863, Mr. Ould, without any conference or agreement with our agent, Colonel Ludlow, announced a declaration of exchange in favor of Lieutenant General Pemberton, and a few other officers of high rank, which Colonel Ludlow protested against and refused to recognize because it was contrary to usage, and because we had no rebel officers of equivalent grade in our hands to be exchanged for them, and it was supposed that Mr. Ould acquiesced in the protest, but he subsequently reaffirmed this declaration. Colonel Ludlow was relieved from duty as agent of exchange, and was succeeded by General Meredith. Not long afterwards Mr. Ould renewed his mode of action, without any conference or agreement with General Meredith, and made an arbitrary declaration of exchange in favor of a considerable portion of the Vicksburg prisoners, without stating any definite number, but defining them by certain commanders and corps, which we ascertained included a large excess over the number of federal troops who had been captured by the rebels and returned to us, and were on parole waiting to be exchanged.

Notwithstanding the irregularity of this proceeding on the part of Mr. Ould, his conduct left us no alternative but to make a declaration of exchange in favor of a portion of the federal paroled prisoners in our hands, and a declaration was made extending to 23,056. We were then in hopes that irregular declaration would not be repeated by Mr. Ould, but we were disappointed. He made several declarations of exchange, extending to rebel prisoners on parole in the south, all of them without conference or agreement with our agents. As I considered this proceeding entirely without warrant from the cartel, and wholly unprecedented in the history of war, I advised, as the commissioner of exchange, that we should not follow Mr. Ould's example; and though greatly to our disadvantage, in the hope of a return to proper principles, no declaration of exchange was made by us, except the first and only one made by General Meredith while he remained the agent of exchange, so that when he was relieved we had a good and valid claim against the rebels for a large number of men, I feel very sure, amounting to over 20,000; stated by Colonel Hoffman, from his official papers at 23,213, (vide page 2, statement.)

Independently of this claim, we have another arising from the difference between 19,814 rebel troops on parole, and 8,223 federal troops on parole, being a claim to 11,591, (vide page 2, statement,) which number, in fact, should be added to the 23,213 to show the total indebtedness of the rebels to us.

I have the honor to be, very respectfully, your obedient servant,

E. A. HITCHCOCK,

Major Gen. Vols. and Com'r for Exchange of Prisoners.

Lieut. Gen. U. S. GRANT,
General-in-Chief.

Official :

S. T. BOWEN A. A. G.

Statement of federal and rebel prisoners of war received and delivered since last declaration.

	Officers.	Enlisted men.	Reduced to privates.
Number of paroled federal prisoners on hand at date of last declaration of exchange, June 8, 1863, General Order No. 167, and not then exchanged	76	10,352	12,794
Number of federal officers and enlisted men received by us from the rebels since June 8, 1863	246	15,949	18,485
Total number paroled	322	26,301	31,279
Exchanged	76	19,083	23,056
Balance on parole	246	7,218	8,223
Number of rebel officers and enlisted men delivered by us on parole up to July 25, 1863.	72	8,014	8,359
Number of rebel officers and enlisted men delivered by us on parole between July 25, 1863, and this date, at City Point	115	6,317	7,191
Paroled at Port Hudson		5,953	7,158
Number of rebel officers and enlisted men paroled at Vicksburg, Mississippi.....	2,156	27,225	42,474
Total number paroled	2,343	47,509	65,182
<i>Exchanged.</i>			
Delivered at City Point, &c., to January 1, 1864.....	76	12,012	13,080
Paroled at Port Hudson		5,953	7,158
Paroled at Vicksburg, Mississippi.....	1,309	15,649	26,031
Total number exchanged	1,485	33,614	46,269
<i>Balance on parole.</i>			
Delivered at City Point, Virginia.....	111	2,319	3,371
Paroled at Vicksburg, Mississippi	847	11,576	16,443
Total on parole.....	958	13,895	19,814

It appears from the foregoing that there have been declared exchanged of rebel troops reduced to privates..... 46,296
Federal troops reduced to privates..... 23,056

Leaving the rebels indebted to us in order to adjust the informal declarations already made..... 23,213

The adjustment being supposed to be made, the state of the prisoners would be thus:

Rebel troops reduced to privates on parole, and subject to be exchanged..... 19,814
Federal troops reduced to privates on parole, and subject to be exchanged..... 8,223

Excess of rebels..... 11,591

This number of 11,591 would be due to us after exchanging a sufficient number of the 19,814 to balance the 8,223 of federal troops now on parole in the north, which would about balance the number of federal prisoners held in the south.

This statement leaves us the undisputed possession of all of the rebel prisoners now in the north under federal guards.

By a recent notice in the newspapers of an exchange declared by Mr. Ould, it appears that besides the prisoners delivered at City Point to January 1, 1864, covered by this declaration, Mr. Ould includes all Vicksburg prisoners assembled at Enterprise, Mississippi, prior to November 14, 1863.

The number is not stated, and probably was not known; but whatever it may be, must be added to the indebtedness of the rebels to us.

W. HOFFMAN,

Colonel 3d Infantry, Commissary General of Prisoners.

HEADQUARTERS ARMIES OF THE UNITED STATES,
In field, Culpeper Court-House, Virginia, April 17, 1864.

GENERAL: Enclosed you will please find statement of federal and rebel prisoners of war delivered since last declaration, together with explanatory letter of Major General E. A. Hitchcock, commissioner for exchange of prisoners.

I am, general, very respectfully, your obedient servant,

U. S. GRANT, *Lieutenant General.*

Major General B. F. BUTLER,

Comd'g Dep't Virginia and N. Carolina, Fortress Monroe, Va.

UNITED STATES MILITARY TELEGRAPH.

[By telegraph from Washington—9.30 p. m.—Dated April 20, 1864.]

(Cipher.)

To Major General B. F. BUTLER:

Receive all the sick and wounded the confederate authorities will send you, but send no more in exchange.

U. S. GRANT, *Lieutenant General.*

HEADQUARTERS ARMY OF THE UNITED STATES,
In the field, Culpeper Court-House, April 17, 1864.

GENERAL: Your report of negotiations with Mr. Ould, Confederate States agent, touching the exchange of prisoners, has been referred to me by the Secretary of War, with directions to furnish you such instructions on the subject as I may deem proper.

After a careful examination of your report, the only points on which I deem instructions necessary are:

1st. Touching the validity of the paroles of the prisoners captured at Vicksburg and Port Hudson.

2d. The status of colored prisoners.

As to the first, no arrangement for the exchange of prisoners will be acceded to that does not fully recognize the validity of these paroles, and pro-

vide for the release to us of a sufficient number of prisoners now held by the confederate authorities to cancel any balance that may be in our favor by virtue of these paroles.

Until there is released to us an equal number of officers and men as were captured and paroled at Vicksburg and Port Hudson, not another confederate prisoner of war will be paroled or exchanged.

As to the second, no distinction whatever will be made in the exchange between white and colored prisoners; the only question being, were they at the time of their capture in the military service of the United States. If they were, the same terms as to treatment while prisoners and conditions of release and exchange must be exacted, and had, as in the case of white soldiers.

Non-acquiescence by the confederate authorities in both or either of these propositions will be regarded as a refusal on their part to agree to the further exchange of prisoners, and will be so treated by us.

I am, general, very respectfully, your obedient servant,

U. S. GRANT, *Lieutenant General.*

Major General B. F. BUTLER,

Comd'g Dep't Virginia and N. Carolina, Fortress Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Office Com. for Exchange, Fort Monroe, Va., April 18, 1864.

SIR: I have the honor to request that you will inform me of the facts in connexion with the alleged execution of Captain Spencer Deaton, 6th Tennessee infantry, while a prisoner in the hands of your authorities.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Commissioner for Exchange.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

OFFICE COMMISSARY GENERAL OF PRISONERS,

Washington, D. C., April 27, 1864.

GENERAL: I have several times given instructions to commanders of prison camps that rebel prisoners of war, when delivered on parole, shall not be permitted to take with them any more of the clothing issued to them by the government than is absolutely necessary; but these instructions are rarely, if at all attended to; and I beg leave to call your attention to the matter, with the request that you direct all surplus clothing in their possession of the character above described to be taken from them on the flag-of-truce boat, and returned to Point Lookout for reissue to other prisoners. They should not be permitted to take with them either caps, blankets, shoes, or great-coats, and I think it would be advisable to take even their coats from them.

Through the very liberal privilege granted them to purchase clothing, many of them will be returned to the enemy in a better condition for service than they were when captured. The rolls of the paroled prisoners recently arrived at Baltimore, promised to this office, are without the signature of Major Mulford, or other officer, and without remarks to explain the absence of men not delivered. I have therefore respectfully to request that you will direct Major Mulford to furnish me a list of all the prisoners received by him and not delivered at Baltimore, giving the date of death or cause of absence.

And I would also request that hereafter all rolls of paroled prisoners may be authenticated by the signature of an officer, and that all whose names are on the rolls may be properly accounted for.

Very respectfully, your obedient servant,

W. HOFFMAN,

Colonel 3d Infantry, Commissary General of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

NAVY DEPARTMENT, *April 28, 1864.*

SIR: I enclose herewith a copy of a communication received by the department from Clarence Miller, dated March 13, 1864, from Libby prison, Richmond, where he has been held for over a year, having been captured on the North Carolina coast in January, 1863, in consequence of the wreck of the vessel, the United States steamer Columbia, on which he was serving. He states in his letter the grounds of his detention.

By a declaration of exchange, in May, 1863, as reported by Colonel Ludlow on the 30th of that month to the Adjutant General of the United States, "all officers and men of the steamers Hatteras, Mercedita, Queen of the West, Harriet Lane, Isaac Smith, Columbia, Indianola, and schooner Vassar," were declared duly exchanged. Notwithstanding this, Clarence Miller is still held—not being recognized as a soldier, entitled to treatment as a prisoner of war.

There are others similarly situated, concerning whom the department had frequent correspondence with Lieutenant Colonel Ludlow. Is there no prospect of anything being done for them?

Very respectfully, &c.,

G. F. FOX, *Assist. Sec'y of Navy.*

Major General B. F. BUTLER, &c., &c.,

Fort Monroe, Va.

[Enclosure.]

LIBBY PRISON, *Richmond, Va., March 13, 1864.*

SIR: On the 11th of November, 1861, I shipped on board the gunboat Sciota, at Philadelphia, Pennsylvania, as landsman. In December, 1862, I was taken sick, and sent to Brooklyn hospital, New York; and as soon as I recovered my health, was sent to receiving ship North Carolina; from her to gunboat Columbia, commanding officer Captain Couiser, (Couthony.) We were shipwrecked off Wilmington, North Carolina, in January, 1863, and I was taken prisoner by the confederates and sent to Richmond. Being of African descent, (though nearly white,) I have not been exchanged, as they do not recognize me as a soldier entitled to treatment as a prisoner of war. My home is in Philadelphia, Pennsylvania, and I am a freeman by birth. If it is in your power, I most earnestly request that you try and get me released.

I am, sir, very respectfully, your obedient servant,

CLARENCE MILLER.

Hon. GIBBON WELLES,

Secretary of the Navy.

P. S.—I send this through by an exchanged prisoner of war.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com'r for Exchange, Fort Monroe, Va., April 30, 1864.

SIR: I have the honor to call your attention to the case of Samuel McLanahan, a citizen of Clear Spring, Washington county, Indiana, who was taken prisoner while on a visit to his friends near Winchester, Va., and has since been held as such by your authorities. I have to request that you will cause him to be immediately released, as this government does not hold any confederate prisoners under similar circumstances.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com'r for Exchange, Fort Monroe, Va., April 30, 1864.

SIR: I have the honor to call your attention to the following named citizens, prisoners, who are in confinement at Salisbury, N. C., viz:

1. Daniel Gearheart, a citizen of Miami county, Ohio, sixty years of age, who went to Winchester, Va., to see his son in the Union army, then sick; he was there made prisoner, and has since been held as such by your authorities.
2. Frank R. Duran, made prisoner while attending to his brother, who was dangerously sick at Oxford, Miss.

I have to request that you will immediately cause these men to be released, as we do not hold any confederate prisoners captured under similar circumstances.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com'r for Exchange, Fort Monroe, Va., April 30, 1864.

SIR: Will you please inform me on what grounds Edward P. Davis, of Loudon county, Va., is now held as prisoner at Salisbury, N. C.? He was taken prisoner November 6, 1862.

I have the honor to be, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com'r for Exchange, Fort Monroe, Va., April 30, 1864.

SIR: I have the honor to request that you will furnish me with a report of the case of Thomas Pettitt, a citizen of Jackson county, Alabama, who was forcibly taken from his house on the 24th of August, 1863, by a body of the seventh Alabama cavalry, and is now confined in Richmond in irons.

I have the honor to be, very respectfully, &c.,
 BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Fort Monroe, Va., May 1, 1864.

You will proceed with the flag-of-truce boat and prisoners to Annapolis, land the officers and prisoners there—making every possible despatch—return to Point Lookout; here you will take on board as many sick and wounded prisoners, not exceeding four hundred, (400,) as you may find, and return to Fort Monroe for orders.

I have the honor to remain, very respectfully, your obedient servant,
 BENJ. F. BUTLER,
Major General, Commanding.

Major MULFORD,
Flag-of-truce Boat.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, September 27, 1864.

Get a full load of prisoners either at Fort Delaware, Point Lookout, or Fort McHenry.

BENJ. F. BUTLER,
Major General, Commanding

Major MULFORD, *Fort Monroe.*

[Telegram.]

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA, -
Fort Monroe, May 2, 1864.

Ould, the rebel commissioner of exchange, has declared, without consultation, all rebel prisoners delivered at City Point up to the 20th of April, exchanged. This he justifies under the fifth article of the cartel, General Orders 142, series of 1862.

These men will be sent into the field against us, and he claims he has a right so to do. I see no other way; and, as far as my judgment goes, I can see no harm in making a similar declaration upon our part, which will permit our officers and soldiers to take the field in opposition. It is now settled, under General Grant's order, that the exchange cannot go on. The rebels will make their theory of the colored soldiers a *sine qua non*, and upon this point the cartel is entirely annulled.

Please have this declaration made.

BENJ. F. BUTLER,
Major General, Commanding.

Hon. E. M. STANTON,
Secretary of War, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., May 3, 1864.

SIR: I have the honor to enclose you a letter from Brigadier General Dow, late a prisoner at Libby, with reference to the statement therein contained, with the indorsement, and to assure you that, unless I have assurances under the hand of the party therein named that the treatment set forth is either misrepresented or has ceased on the part of those you represent, I shall immediately

subject to as early similar treatment as possible a like number of confederate officers of equal rank, provided always I can find a place of confinement which shall come up to the description of General Dow. The attention of Mr. Commissioner Ould is further respectfully called to the case of the Kentucky officer mentioned in General Dow's letter.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General, Commanding.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office Com. for Exchange, Fort Monroe, Va., May 4, 1864.

SIR: Will you please inform me as to the whereabouts and present condition of Leonard Albert Reese, company I, 116th Indiana volunteers, Erbud Simmonds, company D, 17th Massachusetts volunteers, captured near Newbern, North Carolina, February 1, 1864; Samuel Slavens, company E, 33d Ohio regiment, Samuel Shaw, company I, 124th Ohio volunteers, R. W. Hurlburt, Arthur Taylor Kennedy, 1st Maryland regiment, H. W. Squires, company E, 141st New York volunteers, Henry Clay Tucker, John P. Webb, company C, 100th Ohio volunteers, Newton Gilbert, company K, 111th New York volunteers, John L. Nelson, company D, 1st Kentucky cavalry, Charles H. Boswell, company C, 36th Massachusetts volunteers, Frank O'Brine, company B, 1st Ohio regiment, Preston A. Champney, United States signal corps, John Whipple, jr., company C, 11th New Hampshire volunteers, Captain Robert Pollock, company D, 14th Pennsylvania cavalry, G. W. Johnson, company H, 21st Missouri infantry.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General and Commissioner for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, Va., August 4, 1864.

SIR: Very probably you have had your attention called to the particulars of the engagement between the United States steamer Kearsarge and the steamer Alabama which claimed to sail under a flag and commission from your authorities.

It would seem from the reports, copies of which I enclose, of R. Semmes, captain, and John A. Winslow, captain, in command of the two vessels, that the Alabama surrendered to the Kearsarge in a sinking condition; that her colors were then hauled down and a boat despatched to the Kearsarge to inform her of that condition; that the Kearsarge, although employed in picking up the drowning crew, was prevented from taking them all in actual custody by the sinking of the prize before she was actually boarded. Some of the Kearsarge's prisoners were picked up, at the request of Captain Winslow, by the British steamer yacht Greyhound.

Under the precedent set by this government in the case of the officers and crew of the United States steamer Mercedita, which surrendered to the iron-clads which came out of Charleston in January, 1863, and although not taken possession of by the confederate forces, who were driven off before they had opportunity so to do, her officers and crew were regarded by this government

as prisoners of war, and were duly exchanged, equivalents being forwarded for them.

I am instructed by the government of the United States to bring this matter to your attention and notify you that the officers and crew of the Alabama at the time of her surrender are regarded by this government as prisoners of war, and that we shall expect, in each exchange for them, our officers and seamen prisoners in the south or on parole.

I also take leave to forward for your consideration, as bearing upon the subject-matter of this note, the report of a board of naval officers to the Secretary of the Navy of the United States, convened by his order to examine and report upon the questions here involved.

I take leave to ask that you will favor me with an early reply, stating whether you desire special exchanges for these prisoners, or whether you desire to let them stand as subject to the general cartel or other general negotiations as prisoners of war.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Com'r for Exchange of Confed. Authorities, Richmond, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,

Washington, D. C., May 5, 1864.

GENERAL: By order of the Secretary of War I have directed the commanding officer at Camp Chase to forward to you Holland (or Harris H.) Taylor, a citizen prisoner, to be exchanged for Presley Janny, a citizen of Hampshire county, West Virginia, now in confinement at Danville, North Carolina.

It is stated that the exchange can be effected by Taylor if allowed to go within the confederate lines for the purpose, and the Secretary of War authorizes you to grant him the necessary parole upon being informed that the proposition will be accepted by the rebel authorities.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Colonel 3d Infantry, Com. Gen. of Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe, Va.

WAR DEPARTMENT,

Washington, D. C., May 6, 1864.

GENERAL: A letter has been received at this department from the Department of State, under date of the 5th instant, transmitting a copy of a communication from the British minister of the 29th ultimo, in which it is represented that there is reason to apprehend that several British subjects captured on board the steamers Don, Mary Ann, and Scotia are still held as prisoners by the United States government, at Camp Hamilton, near Fortress Monroe. In order to enable the department to reply to this allegation, the Secretary of War instructs me to request that you will cause an investigation to be made, and the result reported to him.

Very respectfully, your obedient servant,

ED. R. S. CANBY,

Brigadier General, Ass't Adj't General.

Major General B. F. BUTLER,

Fortress Monroe, Va.

OFFICE OF COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., May 7, 1864.

GENERAL: I have the honor to enclose herewith a circular of regulations issued by authority of the War Department, which are to be observed at stations where prisoners of war are held. Copies will be furnished from this office to the commanders of military prisons in the department of Virginia and North Carolina.

I have the honor to enclose also copies of General Orders No. 190, from the War Department, defining the authority of the Commissary General of Prisoners over military prisons. The authority is mainly placed in my hands, but I will be obliged to beg the assistance of department commanders occasionally, and for your kind favors in this way I shall feel under many obligations.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Commissary General of Prisoners.

Major General B. F. BUTLER,

Com'dg Dep't Va. and N. C., Headquarters, Fortress Monroe, Va.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., June 28, 1864.

GENERAL: I have the honor to inform you that, pursuant to instructions from the Secretary of War, the commanding officer at Fort Delaware has been directed to place Captain Jas. P. Browne, company K, 4th Tennessee cavalry; First Lieutenant B. J. Brailsford, company E, 1st Texas; First Lieutenant R. H. C. Bailey, company A, Foster's cavalry; and First Lieutenant A. F. Dozier, company F, 6th South Carolina Cavalry, in close confinement, (in cells,) in retaliation for the like confinement of certain federal officers in southern prisons, of which we have no specific information. By direction of the Secretary of War, I request you will give notice of the above order to the rebel authorities.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Captain and Ass't Adj't General.

Major General B. F. BUTLER,

*Com'r for Exchange, Com'dg Dep't Va. and N. C.,
 Headquarters, Fort Monroe, Va.*

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, Va., August 8, 1864.

SIR: I have the honor to forward the enclosed copies of certain papers relating to the treatment of officers captured on the expedition of General Kilpatrick.

From the circumstances here narrated I am led to say that I will make special exchange of all those officers, giving you such officers as you may desire of equal rank. I also have the honor further to inform you, that unless I receive from the officers statements that they are now well and properly treated as prisoners of war, I shall be under the necessity of putting in confinement an equal number of officers by us in like condition and treatment as described in enclosed paper. As you are aware, I have never desired nor favored retaliation

except upon belief that nothing else would answer to preserve the lives and health of our soldiers, and, much as I regret the painful necessity, I certainly shall be obliged to carry out my intentions.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROB'T OULD,

Commissioner for Exchange.

HEADQUARTES DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, Va., August 10, 1864.

SIR : Dr. James P. Hambleton has been for many months a prisoner of war in Fort Monroe. He is in some way connected with the southern press. A. D. Richardson has been in Libby prison as a prisoner since April, 1863. He was captured on a steamboat in the Mississippi river. He is connected with the northern press.

Will you exchange one for the other ? Hambleton claims that he has a paper from you saying you will do so, and upon this he vexes all my friends and me continually. Please say definitely that you will or that you will not, so that I can stop his mouth.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, Va., August 10, 1864.

SIR : Fred. Clark, a private in the 7th Maine volunteers, was taken prisoner some time in December at Mine Run. It is supposed he may have died in the Mayo hospital, Richmond, but it is not made certain. You will do me a great favor by having it ascertained and report.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROB'T OULD,

Agent for Exchange, Richmond, Va.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,

Washington, September 12, 1864.

Exchange of prisoners of war.

The following letter from Major General Butler, commissioner of exchange, indicates the present condition of the subject of exchanges of prisoners of war :

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, August —, 1864.

SIR : Your note to Major Mulford, assistant agent of exchange, under date of 10th of August, has been referred to me.

You therein state that Major Mulford has several times proposed to exchange

prisoners respectively held by the two belligerents, officer for officer and man for man, and that "the offer has also been made by other officials having charge of matters connected with the exchange of prisoners;" and that "this proposal has been heretofore declined by the confederate authorities;" that you now consent to the above proposition, and agree to deliver to you [Major Mulford] the prisoners held in captivity by the confederate authorities, provided you agree to deliver an equal number of officers and men. As equal numbers are delivered from time to time they will be declared exchanged. This proposal is made with the understanding that the officers and men on both sides who have been longest in captivity will be first delivered, where it is practicable.

From a slight ambiguity in your phraseology, but more, perhaps, from the antecedent action of your authorities, and because of your acceptance of it, I am in doubt whether you have stated the proposition with entire accuracy.

It is true a proposition was made both by Major Mulford and by myself, as agent of exchange, to exchange *all* prisoners of war taken by either belligerent party, man for man, officer for officer, of equal rank, or their equivalents. It was made by me as early as the first of the winter of 1863-'64, and has not been accepted. In May last I forwarded to you a note, desiring to know whether the confederate authorities intended to treat colored soldiers of the United States army as prisoners of war. To that inquiry no answer has yet been made. To avoid all possible misapprehension or mistake hereafter, as to your offer now, will you now say whether you mean by "prisoners held in captivity," colored men, duly enrolled and mustered into the service of the United States, who have been captured by the confederate forces; and if your authorities are willing to exchange *all* soldiers so mustered into the United States army, whether colored or otherwise, and the officers commanding them, man for man, officer for officer?

At an interview which was held between yourself and the agent of exchange on the part of the United States, at Fortress Monroe, in March last, you will do me the favor to remember the principal discussion turned upon this very point; you, on behalf of the confederate government, claiming the right to hold all negroes, who had heretofore been slaves and not emancipated by their masters, enrolled and mustered into the service of the United States, when captured by your forces, not as prisoners of war, but, upon capture, to be turned over to their supposed masters or claimants, whoever they might be, to be held by them as slaves.

By the advertisements in your newspapers, calling upon masters to come forward and claim these men so captured. I suppose that your authorities still adhere to that claim; that is to say, that whenever a colored soldier of the United States is captured by you, upon whom any claim can be made by any person residing within the States now in insurrection, such soldier is not to be treated as a prisoner of war, but is to be turned over to his supposed owner or claimant, and put at such labor or service as that owner or claimant may choose; and the officers in command of such soldiers, in the language of a supposed act of the Confederate States, are to be turned over to the governors of States, upon requisitions, for the purpose of being punished by the laws of such States for acts done in war in the armies of the United States.

You must be aware that there is still a proclamation by Jefferson Davis, claiming to be chief executive of the Confederate States, declaring in substance that all officers of colored troops mustered into the service of the United States were not to be treated as prisoners of war, but were to be turned over for punishment to the governors of States.

I am reciting these public acts from memory, and will be pardoned for not giving the exact words, although I believe I do not vary the substance and effect. These declarations on the part of those whom you represent yet remain unrepealed, unannulled, unrevoked, and must therefore be still supposed to be

authoritative. By your acceptance of our proposition, is the government of the United States to understand that these several claims, enactments, and proclaimed declarations are to be given up, set aside, revoked, and held for naught by the confederate authorities, and that you are ready and willing to exchange, man for man, those colored soldiers of the United States, duly mustered and enrolled as such, who have heretofore been claimed as slaves by the Confederate States, as well as white soldiers?

If this be so, and you are so willing to exchange these colored men claimed as slaves, and you will so officially inform the government of the United States, then, as I am instructed, a principal difficulty in effecting exchanges will be removed.

As I informed you personally, in my judgment, it is neither consistent with the policy, dignity, or honor of the United States, upon any consideration, to allow those who, by our laws solemnly enacted, are made soldiers of the Union, and who have been duly enlisted, enrolled, and mustered as such soldiers—who have borne arms in behalf of this country, and who have been captured while fighting in vindication of the rights of that country—not to be treated as prisoners of war, and remain unexchanged and in the service of those who claim them as masters; and I cannot believe that the government of the United States will ever be found to consent to so gross a wrong.

Pardon me if I misunderstood you in supposing that your acceptance of our proposition does not in good faith mean to include all the soldiers of the Union, and that you still intend, if your acceptance is agreed to, to hold the colored soldiers of the Union unexchanged, and at labor or service, because I am informed that very lately, almost contemporaneously with this offer on your part to exchange prisoners, and which seems to include *all* prisoners of war, the confederate authorities have made a declaration that the negroes heretofore held to service by owners in the States of Delaware, Maryland, and Missouri, are to be treated as prisoners of war when captured in arms in the service of the United States. Such declaration, that a part of the colored soldiers of the United States were to be prisoners of war, would seem most strongly to imply that others were not to be so treated; or, in other words, that colored men from the insurrectionary States are to be held to labor and returned to their masters, if captured by the confederate forces while duly enrolled and mustered into and actually in the armies of the United States.

In the view which the government of the United States takes of the claim made by you to the persons and services of these negroes, it is not to be supported upon any principle of national or municipal law.

Looking upon these men only as property, upon your theory of property in them, we do not see how this claim can be made; certainly not how it can be yielded. It is believed to be a well-settled rule of public international law, and a custom and part of the laws of war, that the capture of movable property vests the title to that property in the captor, and therefore, when one belligerent gets into full possession property belonging to the subjects or citizens of the other belligerent, the owner of that property is at once divested his title, which rests in the belligerent government capturing and holding such possession. Upon this rule of international law all civilized nations have acted, and by it both belligerents have dealt with all property, save slaves, taken from each other during the present war.

If the confederate forces capture a number of horses from the United States, the animals are immediately claimed to be, and, as we understand it, become the property of the confederate authorities.

If the United States capture any movable property in the rebellion, by our regulations and laws, in conformity with the international law and the laws of war, such property is turned over to our government as its property. Therefore, if we obtain possession of that species of property known to the laws of

the insurrectionary States as slaves, why should there be any doubt that that property, like any other, vests in the United States?

If the property in the slave does so vest, then the "*jus disponendi*," the right of disposing of that property, rests in the United States.

Now, the United States have disposed of the property which they have acquired by capture in slaves taken by them, by giving that right of property to the man himself, to the slave—*i. e.*, by emancipating him and declaring him free forever; so that if we have not mistaken the principles of international law and the laws of war, we have no slaves in the armies of the United States. All are free men, being made so in such manner as we have chosen to dispose of our property in them which we acquired by capture.

Slaves being captured by us, and the right of property in them thereby vested in us, that right of property has been disposed of by us by manumitting them, as has always been the acknowledged right of the owner to do to his slave. The manner in which we dispose of our property while it is in our possession certainly cannot be questioned by you.

Nor is the case altered if the property is not actually captured in battle, but comes either voluntarily or involuntarily from the belligerent owner into the possession of the other belligerent.

I take it no one would doubt the right of the United States to a drove of confederate mules, or a herd of confederate cattle, which should wander or rush across the confederate lines into the lines of the United States army. So it seems to me, treating the negro as property merely, if that piece of property passes the confederate lines and comes into the lines of the United States, that property is as much lost to its owner in the Confederate States as would be the mule or ox, the property of the resident of the Confederate States, which should fall into our hands.

If, therefore, the principles of international law and the laws of war used in this discussion are correctly stated, then it would seem that the deduction logically flows therefrom, in natural sequence, that the Confederate States can have no claim upon the negro soldiers captured by them from the armies of the United States because of the former ownership of them by their citizens or subjects, and only claim such as result, under the laws of war, from their capture merely.

Do the confederate authorities claim the right to reduce to a state of slavery free men, prisoners of war, captured by them? This claim our fathers fought against under Bainbridge and Decatur, when set up by the Barbary powers on the northern shore of Africa, about the year 1800, and, in 1864, their children will hardly yield it upon their own soil.

This point I will not pursue further, because I understand you to repudiate the idea that you will reduce free men to slaves because of capture in war, and that you base the claim of the confederate authorities to re-enslave our negro soldiers when captured by you upon the "*jus post limini*," or that principle of the law of nations which rehabilitates the former owner with his property taken by an enemy, when such property is recovered by the forces of his own country. Or, in other words, you claim that, by the laws of nations and of war, when property of the subjects of one belligerent power captured by the forces of the other belligerent, is recaptured by the armies of the former owner, then such property is to be restored to its prior possessor, as if it had never been captured; and, therefore, under this principle your authorities propose to restore to their masters the slaves which heretofore belonged to them which you may capture from us.

But this postliminary right under which you claim to act, as understood and defined by all writers of national law, is applicable simply to *immovable property*, and that, too, only after the complete subjugation of that portion of the country in which the property is situated, upon which this right fastens

itself. By the laws and customs of war this right has never been applied to *movable* property.

True it is, I believe, that the Romans attempted to apply it in the case of slaves, but for two thousand years no other nation has attempted to set up this right as ground for treating slaves differently from other property.

But the Romans even refused to re-enslave men captured from opposing belligerents in a civil war, such as ours unhappily is.

Consistently, then, with any principle of the law of nations treating slaves as property merely, it would seem to be impossible for the government of the United States to permit the negroes in their ranks to be re-enslaved when captured, or treated otherwise than as prisoners of war.

I have forborne, sir, in this discussion, to argue the question upon any other or different grounds of right than those adopted by your authorities in claiming the negro as property, because I understand that your fabric of opposition to the government of the United States has the right of property in man as its corner-stone. Of course it would not be profitable in settling a question of exchange of prisoners of war to attempt to argue the question of abandonment of the very corner-stone of their attempted political edifice. Therefore, I have admitted all the considerations which should apply to the negro soldier as a man, and dealt with him upon the confederate theory of property only.

I unite with you most cordially, sir, in desiring a speedy settlement of all these questions, in view of the great suffering endured by our prisoners in the hands of your authorities, of which you so feelingly speak. Let me ask, in view of that suffering, why you have delayed eight months to answer a proposition which, by now accepting, you admit to be right, just, and humane, allowing that suffering to continue so long? One cannot help thinking, even at the risk of being deemed uncharitable, that the benevolent sympathies of the confederate authorities have been lately stirred by the depleted condition of their armies, and a desire to get into the field, to affect the present campaign, the hale, hearty, and well-fed prisoners held by the United States, in exchange for the half-starved, sick, emaciated, and unserviceable soldiers of the United States now languishing in your prisons. The events of this war, if we did not know it before, have taught us that it is not the northern portion of the American people alone who know how to drive sharp bargains.

The wrongs, indignities, and privations suffered by our soldiers would move me to consent to anything to procure their exchange, except to barter away the honor and faith of the government of the United States, which has been so solemnly pledged to the colored soldiers in its ranks.

Consistently with national faith and justice, we cannot relinquish this position. With your authorities it is a question of property merely. It seems to address itself to you in this form: Will you suffer your soldier, captured in fighting your battles, to be in confinement for months rather than release him by giving for him that which you call a piece of property, and which we are willing to accept as a man?

You certainly appear to place less value upon your soldier than you do upon your negro. I assure you, much as we of the north are accused of loving property, our citizens would have no difficulty in yielding up any piece of property they have in exchange for one of their brothers or sons languishing in your prisons. Certainly there could be no doubt that they would do so were that piece of property less in value than five thousand dollars in confederate money, which is believed to be the price of an able-bodied negro in the insurrectionary States.

Trusting that I may receive such a reply to the questions propounded in this note as will lead to a speedy resumption of the negotiations for a full exchange

of all prisoners, and a delivery of them to their respective authorities, I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Commissioner for Exchange.

Official :

E. D. TOWNSEND,
Assistant Adjutant General.

CONFEDERATE STATES OF AMERICA, WAR DEPARTMENT,
Exchange Bureau, Richmond, August 10, 1864.

SIR: You have several times proposed to me to exchange the prisoners respectively held by the two belligerents, officer for officer and man for man. The same offer has also been made by other officials having charge of matters connected with the exchange of prisoners. This proposal has heretofore been declined by the confederate authorities, they insisting upon the terms of the cartel, which required the delivery of the excess on either side upon parole. In view, however, of the very large number of prisoners now held by each party, and the suffering consequent upon their continued confinement, I now consent to the above proposal, and agree to deliver to you the prisoners held in captivity by the confederate authorities, provided you agree to deliver an equal number of confederate officers and men. As equal numbers are delivered from time to time, they will be declared exchanged.

This proposal is made with the understanding that the officers and men on both sides who have been longest in captivity will be first delivered when it is practicable. I shall be happy to hear from you as speedily as possible whether this arrangement can be carried out.

Respectfully, your obedient servant,

ROBERT OULD, *Agent for Exchange.*

Maj. JOHN E. MULFORD,
Assistant Agent for Exchange.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
August 18, 1864.

SIR: I have the honor to enclose to you for your information a copy of a letter from Captain John A. Winslow, of the United States ship Kearsarge, forwarded to me by the honorable Secretary of the Navy.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Commissioner for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, Virginia, August 18, 1864.

SIR: Your attention is called to the within communication of Brigadier General Wessels in relation to the money recently taken from the officers and prisoners of war in the hands of the confederate authorities. Most of the gentlemen

whose statements are appended are known to me, and I know they can be relied upon. Of course this money will be restored, and I only need to bring it to your attention to have it done so.

Please return the papers, so that I may make a report.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

August 18, 1864.

GENERAL: I have the honor to enclose to you a few of the applications and orders about special exchanges, to which I wish to call your attention; also a copy of a letter written this morning to Major General Hitchcock, commissioner of exchange at Washington, upon the subject of his indorsement "that an exchange would be very desirable," and also a direction from the Secretary of War upon the necessity of making some arrangement about the treating of our prisoners in cases of supposed retaliation.

As these papers are original, may I ask you the favor that they shall be returned?

I have the honor to be, very respectfully, your obedient servant.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Lieut. General GRANT,

Com'dg Armies of the U. S., City Point.

NAVY DEPARTMENT, CONFEDERATE STATES,

Richmond, Va., August 20, 1864.

SIR: In your official note of the 2d of October, 1863, addressed to Commander W. A. Webb, Confederate States navy, are the following paragraphs: "Yesterday a list of the officers of the Atlanta held by the United States, with an equal list now in confinement in the south, was forwarded to General Meredith, United States agent for the exchange of prisoners, with a suggestion that he should see Mr. Ould and propose an especial exchange in these cases, general exchanging having been stopped for reasons unknown to me. If you desire to forward a letter upon the subject to Richmond, I will have it placed in the hands of Mr. Ould. You and your officers are detained in consequence of the authorities at Richmond declining to respond to any action on the part of this department to effect exchanges."

Neither this paper nor the proposition it embraces ever reached Mr. Ould or this department. Mr. Ould informs me that some six weeks ago he made a verbal proposition to Major Mulford, an agent for the exchange of prisoners, being precluded from communicating in writing with General Butler, to exchange mutually all naval officers and men, and to give an equivalent to whichever side might hold an excess. No notice whatever has been taken of this proposition.

A letter from Mr. Fox, dated the 25th of June last, marked unofficial, and addressed to Captain W. A. Webb, and which has been transmitted to me by Commander Webb, Confederate States navy, contained the following paragraph:

"I again repeat, by authority of the Secretary of the Navy, that you and your comrades can be exchanged collectively or individually at any convenient southern port for naval equivalents; and that you may be convinced that the

responsibility of your future detention does not rest with this department, I am authorized to forward your communication to Mr. Mallory, and if you see fit you can send him a copy of this note."

Regarding this proposition as embracing the exchange of all our naval officers, and as coming with your authority, it is accepted; and I will further propose that it be extended to marines and all others in the naval service. To avoid delay and the possibility of a misunderstanding of any desire for this exchange, Lieutenant Commander Williams is released on his parole to proceed to Washington and deliver this communication.

I am, respectfully, your obedient servant,

S. R. MALLORY,
Secretary of the Navy.

Hon. GIDEON WELLES,
Secretary of the Navy of the U. S., Washington, D. C.

STEAMER NEW YORK, FLAG OF TRUCE,
Varina, Va., August 22, 1864.

SIR: Having been informed that Major Nathan Goff, a federal officer, is held by the confederate authorities in close confinement, said to be in retaliation for a prisoner similarly held by the United States authorities in the person of Major Thomas D. Armsby, Confederate States army, I now propose the release and delivery to their respective governments of each of the above-named parties and in case you accept this proposition, will deliver to you on my next trip Major Armsby. Will you do it?

I am, sir, very respectfully, your obedient servant,

JOHN E. MULFORD,
Major and Assistant Agent for Exchange.

Hon. ROBT. OULD,
Agent for Exchange, Richmond, Va.

[Indorsement.]

I accept this proposition. I would further suggest that all difficulties connected with the detention of officers and men on both sides in close confinement or irons can be satisfactorily adjusted on the basis herein indicated. Let all prisoners of war on each side be released from confinement (close) or irons, as the case may be, and either placed in the condition of other prisoners or sent to their respective homes for their equivalents.

RO. OULD,
Agent for Exchange.

RICHMOND, VA., *August 22, 1864.*

SIR: Enclosed is a copy of a communication which, on the 10th instant, I addressed and delivered to Major John E. Mulford, assistant agent for exchange. Under the circumstances of the case, I deem it proper to forward this paper to you, in order that you may fully understand the position which is taken by the confederate authorities. I shall be glad if the proposition therein made is accepted by your government.

Respectfully, your obedient servant,

RO. OULD,
Agent for Exchange.

Major General E. A. HITCHCOCK,
U. S. Commissioner for Exchange.

WASHINGTON, D. C., September 3, 1864.

SIR: The proposition by Colonel Ould, of the 22d ultimo, indorsed upon a communication from yourself, transmitted to this office in the following words, to wit: that "all prisoners of war on each side be released from confinement (close) or irons, as the case may be, and either placed in the condition of other prisoners or sent to their respective homes for their equivalents," has been submitted this morning to the Secretary of War, who directs that it be accepted.

Orders have been sent to Colonel Hoffman, commissary general of prisoners, to give immediate effect on our part to this accepted proposition, and you are requested so to advise Colonel Ould, in order that no time may be lost in carrying the proposition into effect on his part.

There has been some delay here in order to make the necessary inquiries to ascertain the individuals to be affected by the proposition, and I learn of but three prisoners on our side in the condition presumed by the proposition, to wit: Daniel Davis, a lieutenant under sentence of a military court; Frank Battles, a captain under special instructions from the commissary general of prisoners, and Wm. McBlair, temporarily confined for an attempt to elude a hospital guard. You can furnish Colonel Ould with this statement, as an answer to his inquiry on the subject.

We shall expect, of course, to be informed within reasonable time of the full completion of this business on the part of Colonel Ould, and that all prisoners of war held in close confinement or in irons in the south are placed in the condition of other prisoners. I take this occasion to remark that Colonel Ould appears to have been under a misapprehension with regard to the number of prisoners of war held in close confinement on this side, as well as the reasons governing particular cases.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Maj. Gen. of Vols., Com'r for Exchange of Prisoners.

Major JOHN E. MULFORD.

FIFTH AVENUE HOTEL,
New York, September 5, 1864.

To the Editor of the Times:

Enclosed I send you a note from the agent of exchange of prisoners to the confederate commissioner Mr. Ould, in reply to his offer to accept, in part, propositions made by me eight months since to exchange all prisoners of war held by either belligerent party.

Without awaiting my reply, Mr. Ould has printed his offer, for which purpose it seems to have been made. I am, therefore, driven to the same mode of placing my justification of the action of this government in possession of the public before it reaches the confederate commissioner.

Respectfully,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

OFFICE ASSISTANT AGENT FOR EXCHANGE OF PRISONERS,
Fort Monroe, Va., September 8, 1864.

SIR: I am authorized to inform you of the acceptance by the federal authorities of your proposition for the release "of all prisoners of war on each side from confinement (close) or irons, as the case may be, and either placed in th

dition of other prisoners, or sent to their respective homes for their equivalents." Orders have issued for carrying into effect this arrangement on our part.

I am also instructed to say, that after inquiry we learn of but three prisoners on our side in the condition presumed by the proposition, viz: Lieutenant Daniel Davis, under sentence of military court, Captain Frank Battles, under special instructions from commissary general of prisoners, and Wm. McBlair, temporarily confined for an attempt to elude a guard.

I will thank you for a list of the prisoners held in the south to be affected by this proposition, and a statement of your action in the matter.

Our authorities are of the opinion that you are under a misapprehension with regard to the number of prisoners of war held by them in close confinement.

I am, very respectfully, your obedient servant,

JNO. E. MULFORD,

Major and Assistant Agent for Exchange.

Hon. R. OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 9, 1864.

SIR: I propose that the belligerent parties, waiving all other questions, shall from time to time exchange all sick and invalid officers and men who from wounds or sickness shall, in the judgment of the party holding them, be unfit for duty, and likely to remain so for sixty (60) days.

I make this proposition in order to alleviate the sufferings of those unable to bear the confinement incident to a prisoner of war, and whose condition might be benefited by the comforts of home, and medical treatment by their friends.

I trust and believe that this measure of obvious humanity will meet your agreement, as I am satisfied no advantage can accrue to either party by retaining such men in confinement. As a further evidence of the strong desire on the part of this government to expose their soldiers to as little hardship as possible, consistently with such action as they feel called upon to take to observe their good faith, pledged alike to all soldiers, although it will involve the government in a very considerable expense, yet, to save the sick and suffering a long and tedious transportation by rail, I will receive such invalid officers and soldiers of the United States as may be confined in the States of North and South Carolina and Georgia at Fort Pulaski, near Savannah, and will transport thither any such invalids of the confederate forces as may be in our possession who can be more easily carried thither. Other invalid prisoners in the western department I will deliver at such ports on the Mississippi river as may hereafter be agreed upon; the invalid soldiers of the United States, to be received in exchange therefor who are convenient to the points. Full rolls of the invalids so exchanged to be kept, so that the equivalents may be adjusted hereafter.

Asking as early as possible attention to this proposition, I have the honor to be your obedient servant, &c..

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 9, 1864.

SIR: As by the act of the confederate authorities, passed in February 17, 1864, "all white men residents of the Confederate States, between the ages of

seventeen (17) and fifty (50) shall be in the military service of the Confederate States for the war," I am instructed to notify you that all white persons between those ages, residents of the Confederate States, captured by our forces, will be held and deemed to be soldiers of the confederate army, and will be treated as prisoners of war, and held for exchange.

I have the honor to be, very respectfully,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. R. OULD.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 9, 1864.

SIR: I have the honor to propose an exchange of all persons captured by one belligerent employed in the merchant or transport service of the other belligerent, men under charges of crime alone excepted, to be delivered for exchange at such convenient points as may hereafter be agreed upon.

I have the honor to be, very respectfully, your obedient servant, &c.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 9, 1864.

GENERAL: I forward you a copy of informal inquiries, made by the confederate agent of exchange of me. Please at the earliest moment possible furnish me with full official data, by which I shall be able to make intelligent answers.

I think they can be advantageously used in my negotiations with the confederate commissioner.

I have the honor to be, very respectfully, your obedient servant, &c.,

BENJ. F. BUTLER.

Major General and Com'r for Exchange.

Major General HITCHCOCK,

Agent for Exchange, Washington, D. C.

Dr. Alexander Greenwood, recruiting in Mason Co., Tennessee, on the 28th September, 1863, with his friend Campbell, was shot after capture, Campbell being killed, and Greenwood badly wounded in the head, and arm broken. This was done by a regiment of Kentucky troops.

Lieutenant Petticord, of Morgan's command, and several others, were shot just before Christmas, 1863, by the 71st Ohio regiment, under special orders from Brigadier General E. A. Paine, without trial. There is a witness who saw the dead bodies after execution.

Surgeon D. D. Carter, Grigsby's Kentucky cavalry, is now in confinement in Fort Lafayette. He was captured in July, 1863, and has been held ever since in one prison or another. Why is this? Major W. J. Elliot is in solitary confinement at Fort Delaware. He is an officer of the confederate service. Why is this?

Captains D. C. Douglas, Davis, Smith, and Miller are in solitary confinement at Johnson's island. Witnesses have been there. Why is this?

Einbert, Hearn, and Lyon, recently condemned to death as spies in Maryland, are regularly enlisted in company B, Maryland (Baltimore) cavalry. They

left in March last, to visit their relations in Maryland, expecting to return in a short time. They were arrested. In no sense are they spies. This can be proved. Rogers, the other convicted party, is a blockade runner.

Is it intended to visit with the death penalty such an offence, if it be one? If these men have not been executed, what is proposed to be done with them? Mr. Huddleson, a citizen of Prescott county, Virginia, an old man, has been confined for a year in camp Chase. He is perfectly harmless, and I am satisfied if his case is looked into he will be released. He is charged with no offence.

It is represented that Mr. Lamar of Tennessee (formerly an editor) was shot at Fort McHenry, about the 15th of July last. Will you please make inquiry into the fact? John H. Bowers, and Philip Trammell, regular confederate soldiers, belonging to Colonel Moseby's command, have been sent to the Albany penitentiary, for what term I am not informed. These men are as regularly in our service as any soldier in General Lee's army. Why is this done? Unless these men are released, prompt and efficient measures of retaliation will be taken. This is not the first time Moseby's men have been so treated. Unless they are released, Major Forbes and Captain Manning, of the 2d Massachusetts cavalry, will be sent to a similar place of confinement.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 10, 1864.

SIR: Will you please inform me if William S. Collins, company B, 28th Massachusetts volunteers, is a prisoner in the hands of your authorities; and if so, his whereabouts and present condition?

I have the honor to be, your obedient servant, &c.,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROB'T OULD.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 10, 1864.

Please have put forward Lieutenant George Lemmon, aide-de-camp to General Archer, confederate forces, now at Johnson's island. Lieutenant Lemmon afforded much kindness to Union prisoners in Richmond.

BENJ. F. BUTLER,

Major General Commanding.

Colonel HOFFMAN.

OFFICE ASSIST. AGENT FOR EXCHANGE OF PRISONERS,

Fort Monroe, Va., September 13, 1864.

GENERAL: I have the honor to forward for your information copies of correspondence between myself and Hon. Robert Ould, agent for exchange, Richmond, Virginia, on the subject of the release of prisoners in confinement (close) or irons, my letter being based upon instructions contained in yours to me of September 3, 1864.

I am, very respectfully, your obedient servant,

JOHN E. MULFORD,

Major and Assist. Agent for Exchange.

Major General HITCHCOCK,

Com'r Exchange of Prisoners, Washington, D. C.

CONFEDERATE STATES OF AMERICA,
War Department, Richmond, Va., September 12, 1864.

SIR: Your communication of the 10th instant, accepting a proposition made by me some time ago, that "all prisoners of war on each side be released from confinement (close) or irons, as the case may be, and either placed in the condition of other prisoners or sent to their respective homes for their equivalents," has been received

You do not state whether these parties are to be mutually surrendered or to be held as prisoners of war. I would prefer that they should all be delivered, the party having the excess to receive proper equivalents. Please inform me what is the understanding in this respect. You are very much mistaken in supposing that there are only three prisoners held by the federal authorities in close confinement or irons. Besides those named by you, there are George P. Sims, W. S. Burgess, John Marra, and Thomas M. Campbell, at Johnson's island, and Captain Gordon, at Fort Delaware.

I was also notified on the 18th of July last, that "the commanding officer at Fort Delaware had been ordered by the Secretary of War to place Captain James P. Brown, company K, Tennessee cavalry; First Lieutenant B. J. Brailford, company E, 1st Texas; First Lieutenant R. H. C. Bailey, company A, Foster's cavalry; and First Lieutenant A. W. Dozier, company F, 6th South Carolina cavalry, in close confinement, (in cells.)" I am quite confident also that there is a number of our officers and soldiers in close confinement in irons or at hard labor at Alton. I think some will also be found at St. Louis and in other prisons east and west.

Since the receipt of your communication I have received one from General Butler in relation to the same subject matter. He proposes to except from the operation of the agreement "those under charges or regularly convicted before some competent tribunal of offence known to municipal laws, the laws of nations or of war." This offer I cannot accept. Have you one confederate soldier in close confinement or in irons who is not under charges or has not been regularly convicted? Is there any probability that we will ever agree as to the true interpretation of the "laws of nations or of war?" We have not yet, and never will. I have no objection to the proposition as far as it relates to "municipal laws," for the confederate government has always held that soldiers are responsible to the proper authorities for crimes committed by them before or after capture.

I sincerely hope that in this matter we will have no misunderstanding. It is my desire that all on both sides who are in close confinement or in irons shall be immediately released and put in the condition of other prisoners of war. I make no exceptions, save where the officer or soldier has offended against municipal laws.

I will thank you to communicate the proposition contained in this letter to General Hitchcock, and let me know at an early date whether it is accepted by your government.

Respectfully, your obedient servant,

RO. OULD, *Agent for Exchange.*

Major JOHN E. MULFORD,
Assistant Agent for Exchange.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, Virginia, September 13, 1864.

SIR: I have the honor to enclose herewith five propositions as to matters relating to the exchange of prisoners made by me to Mr. Ould, together with a printed copy of my note of August 27, also forwarded to him.

I have as yet received no formal answer to either of my propositions, but I am informed, unofficially, that the proposition to exchange invalid prisoners will be accepted, and that I may prepare and send down to Fort Pulaski transportation for at least (5,000) five thousand invalid men forthwith. This I shall at once proceed to do to make all possible provision for the comfort of our sick soldiers. If my action is approved, please direct the Commissary General of Prisoners to inform me at what points, and how many of the confederate invalids, not fit for service within (60) sixty days, will be ready, that my boat may take them for delivery. As soon as they can be got ready I propose to take them down by the same transportation that brings our men up.

Perhaps it may not be out of place to say that all these propositions received the sanction of the lieutenant general commanding.

If my action is approved, I pray early attention on the part of the Commissary General of Prisoners, as I will endeavor to be ready to move the confederate sick as soon as they are ready for me.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. E. M. STANTON,
Secretary of War.

WASHINGTON CITY, D. C.,

September 17, 1864.

SIR: In answer to your letter of the 9th instant, transmitting certain questions proposed by Mr. Ould, I have the honor to enclose all of the information in my power, in the paper signed by Colonel Hoffman.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,

Major General of Volunteers.

Maj. Gen. B. F. BUTLER, U. S. A.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., September 17, 1864.

GENERAL: I have the honor to enclose herewith a memorandum, in reply to the inquiries made by the rebel agent through Major General Butler, commissioner for exchange, for information in relation to certain rebel prisoners in our hands—Dr. Alexander Greenwood and ——— Campbell.

Nothing is known to this office of the transaction referred to. Lieutenant Petticord, of Morgan's command, and seven others—no record of this transaction. Surgeon D. D. Carter, of Grigsby's Kentucky cavalry, known on the rolls as Charles Drake's guerilla company, Kentucky cavalry, was captured on blockade runner Whistle, June 4, 1864, not 1863, and is held as a prisoner of war. Major W. P. Elliott was placed in close confinement at Fort Delaware in retaliation for similar confinement of Major Goff, of the 4th West Virginia cavalry, at Richmond. On August 19 he was released from close confinement and sent to the hospital in consequence of ill health, and Major Mills was put in his place, but on the 3d of September he and all other prisoners in close confinement were ordered to be released and placed on the footing of other prisoners of war. Captains D. C. Douglass, Davis, Smith, and Miller are in solitary confinement at Johnson's island. Why is this?

There is no Captain Douglass at Johnson's island, and no D. C. Douglass. There are several prisoners of the name of Douglass, but none in close confine-

ment. There are several Smiths and several Millers at Johnson's island, but none in close confinement. There were three men there recently under sentence; they were not officers, and are now held as other prisoners. Embert, Hearn, Lyon, and Rogers are charged with acting as spies. Sentenced to be hung on the 29th of August, 1864, as promulgated in General Orders No. 61, department headquarters, dated Baltimore, Maryland, August 8, 1864. Sentence commuted by the President to hard labor in the penitentiary at Albany, New York, during the war. Transferred, in charge of Lieutenant Arthur Morris, to the penitentiary at Albany, New York, September 4, 1864, pursuant to Orders No. 274, War Department, Adjutant General's office, Washington, D. C., August 3, 1864. William Huddleston, 1st lieutenant 15th Arkansas cavalry, company A, captured at Natchez, Mississippi, January 3, 1864, transferred from Camp Chase to Fort Delaware, where he is held as a prisoner of war. Lieutenant Colonel Eugene Lamar, 4th Louisiana infantry, captured in Baltimore December 29, 1863, as a supposed spy. Escaped May 15, 1864.

John H. Barnes and Philip Trammell were sent from the Old Capitol prison to the penitentiary at Albany, under sentence of general court-martial, per general court-martial orders, No. 202, of War Department, Adjutant General's office, dated July 22, 1864.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Colonel 3d Infantry, Commissary General of Prisoners.

Major General E. A. HITCHCOCK.

Comm'r for Exchange, Washington, D. C.

P. S.—Since writing the foregoing, by your instructions of this date, the prisoners who were released from close confinement on the 3d instant, under the proposed arrangement with the rebel authorities, that all prisoners so held should be released by both parties, have been returned to close confinement, except in the case of Major Mills, Major Goff having been exchanged, the rebel agent having deferred action on the proposition.

W. H.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

In the field, September 18, 1864.

SIR: I have the honor to call your attention to the letter of the 3d of September, of Major General Hitchcock to Major Mulford, and also to the reply of Mr. Ould thereto, under date of September 12.

The proposition of Mr. Ould, to which General Hitchcock's letter is an answer, and an acceptance was made to me, and I replied to it as follows, carefully guarding the reply by excepting those under charges, or regularly convicted before some competent tribunal of offences known to municipal law, the laws of nations or of war. General Hitchcock seems to have made no such exception in his acceptance. Does General Hitchcock mean that all the prisoners of war whom we have convicted of offences shall be released, treated as prisoners of war, or sent home for their equivalent?

Unless this is the desire of the department, and it is intended so to release these men we have under conviction, the proposition of General Hitchcock appears to be not sufficiently guarded. I am sorry General Hitchcock did not address his communication to me instead of Major Mulford. Mr. Ould has been in the habit of addressing his communications to Major Mulford upon some supposed freak of non-recognition of myself as agent of exchange.

But suppose such reason does not exist for the action of General Hitchcock, and take it to be a mere oversight. It will be seen that Mr. Ould is willing to

make exception of those convicted or held under charges of breaches of municipal law, but not of the laws of war or of nations, and he expressly puts into his exception whether the breaches of municipal law occurred before or after the capture of the prisoners of war.

In that sentence of Mr. Ould there is ground for very careful reflection, because the Confederate States hold that the freeing of slaves is a breach of their municipal law, and they may claim to hold any one of our prisoners of war as excepted from the proposition because of some supposed breach of their laws in regard to slaves. Indeed, that is the very ground of Davis's proclamation in regard to turning over officers of the United States to the governors of the several rebel States for punishment; and I think that before we should agree to the proposition finally, this matter should be very carefully scanned and critically examined. To do this certainly will require the application of a single mind to the business of negotiation, or, if more than one mind is brought to bear upon it, they must be minds acting in concert and making propositions upon careful consultation.

Therefore, I respectfully ask that the propositions of General Hitchcock may be submitted to me before being sent, so that we may not be, apparently, at cross purposes in our negotiations.

Awaiting instructions, I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Hon. EDWIN M. STANTON,
Secretary of War.

[By Telegraph from Washington, D. C.]

UNITED STATES TELEGRAPH,
September 22, 1864.

To Major General BUTLER:

You are authorized by the Secretary of War to recruit a regiment of volunteer infantry at Point Lookout, as requested in your letter of September 15. The term of service will be for one, two, or three years, as the men may elect. Recruitment, reorganization, and muster to conform to existing regulations.

Officers will be appointed in accordance with the requirements of circular No. (62) sixty-two from this office. Arms and other supplies will be furnished on your requisition.

So soon as recruited the regiment will be reported to the Adjutant General, with the view to its being ordered to the northern frontier.

THOMAS M. VINCENT,
Assistant Adjutant General.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, September 24, 1864.

Official:

ISRAEL R. SEALEY,
Captain and A. A. G.

HEADQUARTERS ARMY OF THE JAMES,
September 25, 1864—11 a. m.

Major Mulford leaves City Point this morning with six hundred (600) officers and soldiers, mostly disabled, except in case of special exchange. There are at least (600) six hundred more in and about Richmond for another load.

H. Ex. Doc. 32—11

Please get ready (600) six hundred of disabled confederates either at Point Lookout or Fort Delaware, preferably the latter, for return trip.

Nearly (30) thirty died out of (500) five hundred in the last load. Instruct the surgeons to send none who are in that condition. The occurrence does not speak well either for the government or its officials.

The rebel commissioner of exchange agrees to deliver us at Fort Pulaski all the sick in Georgia by the tenth of next month, to the number of at least (5,000) five thousand. I am preparing transportation for (5,000) five thousand disabled confederates, to be carried down by the same transports that bring ours up. Please assemble them from the various camps and hospitals to points where they can be reached by the boats, and notify me.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN,

Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS ARMY OF THE JAMES,

September 25, 1864—8.30 p. m.

I have made arrangements with Mr. Ould to give me at least (5,000) five thousand of our sick men in Georgia and South Carolina, and take what equivalent we may have. I have offered to take them at Fort Pulaski as an act of humanity, because I think that railroading through the confederacy, with such accommodations as they would get, would bring many of them to their death. He will receive on the Mississippi or its tributaries, at such points as may be agreed upon, all the sick we may have at the western camps, and will be glad to do it for the same reason. After the boat load up the river, we may as well send our balance down with the same transportation to Fort Pulaski.

Please advise me, looking on the matter in the light of this despatch.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN,

Com. General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T VIRGINIA AND NORTH CAROLINA,

September 28, 1864—8.15 p. m.

The (1,000) one thousand invalid prisoners of which you spoke better be sent to Point Lookout. I will see that they are furnished with transportation to Fort Pulaski. On the going up of the flag-of-truce boat I will arrange with Mr. Ould as to where he will receive the invalid prisoners on the Mississippi.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN,

Com. General of Prisoners, Washington, D. C.

HEADQUARTERS ARMY OF THE JAMES, IN THE FIELD,
JUNCTION OF THE VARINA AND NEW MARKET ROADS,
September 27, 1864—1.45 p. m.

Please send me any man of equal rank in exchange for Captain Ives. He has been long in prison, and I think he deserves it.

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Colonel HOFFMAN,
Com. General of Prisoners, Washington.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, September 27, 1864.

GENERAL: Despatch received. Please understand that Ould will give us the five thousand, whether we send down so many sick or not, if we send those that we have on this coast, and afterwards those in the interior, as many as we can.

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Colonel W. HOFFMAN,
Com. General of Prisoners, Washington, D. C.

[Telegram]

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, September 27, 1864.

Major MULFORD, *Fort Monroe:*

Get a full load of prisoners either at Fort Delaware, Point Lookout, or Fort McHenry.

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

HEADQUARTERS ARMY OF THE JAMES,
September 30, 1864—7.50 p. m.

Telegram received. Captain Ives will be exchanged. Surgeon Bentley shall be brought to Mr. Ould's notice, if I can find him.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General, Commanding.

Colonel W. HOFFMAN,
Com. General of Prisoners, Washington, D. C.

HEADQUARTERS, JUNCTION VARINA AND NEW MARKET ROADS,
In the field, October 4, 1864.

I am informed that certain prisoners of war are now employed at labor in making army material for your forces. It is so published, without contradiction, in two Richmond journals.

If this be so, the practice must cease. This government have never employed prisoners of war in any other work than that which contributed to their own comfort and convenience. If this fact is not either officially denied or assur-

ances given that it will be stopped by your authorities, I shall be compelled to employ an equal or greater number of your men, prisoners in my hands, in the manner judged by me most advantageous to my army, as you have done with ours.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

ROBERT OULD, Esq.,

Commissioner for Exchange.

IN THE FIELD, HEADQUARTERS,

Junction of Varina and New Market Roads, October 4, 1864.

SIR: Major Mulford, my assistant agent of exchange, has at Varina about (700) seven hundred invalid prisoners for delivery.

For obvious reasons, they cannot be received by you there, and in the present state of the roads it would be cruel to transport them far by wagons.

I would suggest that they be delivered at Port Walthall, at the same point where it is proposed to deliver the naval prisoners.

If so, the prisoners will be delivered there at any hour you may name.

We will also receive yours at the same point. Or, if you prefer, we will deliver at the point on the New Market roads between the pickets.

Respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

ROBERT OULD, Esq.,

Commissioner for Exchange.

HEADQUARTERS ARMY OF THE JAMES,

October 5, 1864—5.30 p. m.

Reverend Isaac Wholly will be forwarded.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN,

Commissary of Prisoners, Washington, D. C.

HEADQUARTERS ARMY OF THE JAMES, *October 8, 1864.*

Lieutenant Colonel Mulford leaves Varina to-morrow morning with (1,300) thirteen hundred prisoners, officers and men. He will be at Annapolis on the 10th. I desire all the sick and disabled up to (600) six hundred to be got ready at once, so as not to detain his boat.

Please inform Colonel Mulford, at Annapolis, at what point he will get them. I further desire that the sick and wounded of the confederate prisoners this side of the mountains be gathered at once at Baltimore, Fort Delaware, and Point Lookout, so that they may be taken to Savannah and exchanged for our men. Please notify me at what time they will be ready, and I will provide transportation.

The special exchanges, so far as possible, have been effected.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN,

Commissary General of Prisoners.

HEADQUARTERS NEAR VARINA,

October 7, 1864—7.30 a. m.

Despatches relating to Lieutenant Colonel Herbert, Captains McBeth, Norris, and Henry, received, and the propositions will be sent to Mr. Ould.

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel HOFFMAN.

HEADQUARTERS ARMY OF THE JAMES,

In the field, October 9, 1864.

SIR: An attempt was made this morning by private Roucher, company B, 5th Pennsylvania cavalry, to commit a rape on the persons of Mrs. Minsen and Mrs. Anderson, living on the Darbytown road.

On the outrage being discovered he broke through our picket line and fled for your lines. Our soldiers chased him, but were unable to overtake him.

I have therefore the honor to request that you will return him, that I may inflict the punishment that his dastardly offence merits.

I cannot be responsible for the good conduct of my soldiers if they are to find protection from punishment by entering your lines.

I have the honor to be your obedient servant, &c.,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Hon. ROBERT OULD,

Commissioner for Exchange, Richmond, Va.

WAR DEPARTMENT,

Washington City, October 10, 1864.

GENERAL: With reference to your communication of the 18th ultimo, in which regret is expressed that in certain correspondence between General Hitchcock, Major Mulford, and Commissioner Ould, General Hitchcock did not address you instead of Major Mulford, I have to state that General Hitchcock reports that, though on the occasion in question he was referred to by Major Mulford during your absence from your habitual station, yet all his communications to Major Mulford have been intended for you, and in most of them it had been so stated.

I am, general, very respectfully, your obedient servant,

C. A. DANA,

Assistant Secretary of War.

Major General B. F. BUTLER,

Commanding Dep't of Virginia and North Carolina.

HEADQUARTERS ARMIES OF THE UNITED STATES,

City Point, Va., October 11, 1864.

GENERAL: I enclose you the letter of the President to me, together with all other papers relating to the exchange of naval prisoners of war now in the James river, and turn the whole matter over to you to conduct.

In our conversation yesterday I explained the point in Secretary Welles's correspondence which the President was afraid might involve us in trouble if

retained by him. In conducting this exchange, ignore all that has been done heretofore in the matter, but make the exchange man for man, yielding no point before insisted on.

Very respectfully, your obedient servant,

U. S. GRANT,
Lieutenant General.

Major General B. F. BUTLER,
Commanding Army of the James.

HEADQUARTERS ARMY OF THE JAMES,
October 12, 1864.

SIR: I enclose marked copies of the Richmond Enquirer of the 12th, showing that the officers paroled at Charleston are ordered into service by the confederates. Ought there not to be some declaration on our part?

I have the honor to be, very respectfully, your obedient servant.

BENJ. F. BUTLER,
Major General Commanding.

Col. W. HOFFMAN,
Commissary General of Prisoners.

HEADQUARTERS ARMY OF THE JAMES,
October 12, 1864.

Commanding Officer Confederate Forces on north side of James river:

I send a flag of truce herewith, under charge of Lieutenant Colonel Kensel, inspector general, for the purpose of conveying to the Hon. Robert Ould, agent of exchange for the confederate forces, certain communications which Lieutenant Colonel Kensel will hand you, also a package of letters, such as usually go by a flag of truce, and also to inform you that a flag will be received from you to convey the replies, at or near the same point.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

NAVY DEPARTMENT,

Washington, D. C., October 10, 1864.

SIR: With regard to the proposed exchange of naval prisoners, the department desires to call your attention to the case of the officers and crew of the rebel steamer Alabama, whom we regard as prisoners of war, and hold that we are entitled to equivalents for them. The principal facts are stated in the accompanying copy of a letter addressed, on the 27th of August last, by the Assistant Secretary of the Navy to Major General Butler.

It is supposed Captain Melancton Smith has turned over to you the several letters of this department respecting the proposed exchange. In addition to those therein mentioned as on parole, seventeen others of our seamen, captured in the Queen City, have reported themselves at Mound City, having been paroled.

Very respectfully,

GIDEON WELLES,
Secretary of the Navy.

Lieut. Gen. U. S. GRANT,
Commander-in-Chief, &c., City Point, Va.

NAVY DEPARTMENT,
Washington, D. C., July 27, 1864.

SIR: You are doubtless furnished with the circumstances connected with the destruction of the *Alabama* by the *Kearsarge*. The *Alabama* surrendered to the *Kearsarge*, but before she could be taken possession of, sunk from the wounds received in the engagement. Some of her officers and crew were rescued by the *Kearsarge*, others were picked up by the British yacht *Deerhound*, and carried to England, and a few succeeded in reaching the coast of France.

Although a large number of them did not come into our possession actually, they had been surrendered to us and must be looked upon as prisoners of war, as much so as were the officers and crew of the United States steamer *Mercedita*, which surrendered to the iron-clads that came out of Charleston in January, 1863, who, although they were not taken possession of, were regarded as prisoners of war, and were duly exchanged, we having equivalents for them.

Will you, in behalf of this department, bring this matter to the attention of Colonel Ould, agent for exchange, and notify him officially that the officers and crew of the *Alabama* at the time of her surrender are regarded by this government as prisoners of war, and that we shall expect in exchange for them their equivalent of our officers and seamen imprisoned in the south or on parole. I enclose herewith copies of the report of Captains Winslow and Semmes relative to the action, and also of a board of officers appointed by the department to examine into and report upon the status of the officers and crew of the *Alabama*.

Very respectfully,

GIDEON WELLES,
Secretary of the Navy.

Maj. Gen. B. F. BUTLER &c., &c., *Fort Monroe.*

[Endorsement.]

HEADQUARTERS ARMIES OF THE UNITED STATES,
City Point, Va., October 13, 1864.

Respectfully submitted to Major General B. F. Butler for his action.

By command of Lieutenant General Grant.

T. S. BOWERS, A. A. G.

HEADQUARTERS ARMY OF THE JAMES,
In the field, October 12, 1864.

SIR: I enclose herewith affidavits showing the employment of one hundred and ten (110) United States colored soldiers by the military officers of the confederate forces in the trenches near Fort Gilmer—a practice justified by no rule of war or claim heretofore made by the confederate authorities. I have ordered a like number of the officers and soldiers captured by us (preferring as many of the Virginia reserve forces, by whom this outrage is being done, as I have captured) into the canal at Dutch Gap, and put them at hard labor, and shall continue to add to their number until this practice is stopped.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

Hon. ROB'T OULD,
Commissioner for Exchange, Richmond, Va.

HEADQUARTERS ARMY OF THE JAMES, *October 12, 1864.*

James F. Knight, company F, 59th Virginia regiment, put into the 1st regiment Virginia reserves, being duly sworn, deposes and says, that on Thursday, the 6th, and on Friday, the 7th instant, he was on duty with his regiment, (1st Virginia reserves,) and that on one of the above-mentioned days, which he does not now definitely remember, he, with his company, (company A, 1st regiment Virginia reserves,) went from their camp, which was then on the intermediate line near the Derbytown road to Richmond, Virginia, and took from Libby prison about eight-two (82) colored men who were there as captured prisoners of war, and brought them to the intermediate lines between the Newmarket and Derbytown roads, where they were put to work throwing up intrenchments; and where, to the best of his knowledge and belief, they now remained, doing work in the manner described above, he having left them on the morning of this day. Deponent further says, that they were clad in uniform.

JAMES F. KNIGHT.

Sworn to and subscribed before me this 12th day of October, 1864.

JOHN J. DAVENPORT,

*Aide-de-camp and Assist. Provost Marshal.*HEADQUARTERS ARMY OF THE JAMES, *October 12, 1864.*

Chapman Dinking, of Yadkin county, North Carolina, member of the 38th North Carolina regiment, put into the Virginia local reserves, lately stationed at Fort Gilmer, on oath deposes and says, that coming to Fort Gilmer on the night of Thursday, the 6th of October, he found one hundred and ten (110) colored soldiers in the uniform of the United States, captured in the recent engagements, at work in the trenches at Fort Gilmer, without sufficient food, so that they were exchanging their clothes for food with the confederate soldiers. Deponent further says, that he left the confederate lines on the night of the 11th instant, and that when he left the trenches they were still at work.

CHAPMAN DINKING.

Sworn to and subscribed before me this 12th day of October, 1864.

JOHN J. DAVENPORT,

*Aide-de-camp and Assist. Provost Marshal.*HEADQUARTERS ARMY OF THE JAMES, *October 12, 1864.*

Samuel Hutchings, of the 38th North Carolina regiment, lately put into the Virginia local reserves, and stationed at Fort Gilmer, on oath deposes and says, that coming to Fort Gilmer on the night of Thursday, the 6th of October, he found about one hundred negroes, colored soldiers, clad in the uniform of the United States, captured in the recent engagement, at work in the trenches at and near Fort Gilmer. Deponent further says, that he left the confederate lines on the night of the 11th instant, and that when he left the trenches they were still at work.

SAMUEL ^{his} × HUTCHINGS.
mark.

Sworn to and subscribed by making his mark in my presence and before me this 12th day of October, 1864.

JOHN J. DAVENPORT,

Licut. and Aide-de-camp, Assist. Provost Marshal.

HEADQUARTERS ARMY OF THE JAMES, *October 12, 1864.*

Samuel Miller, of battery C, 18th Virginia batallion of artillery, being duly sworn, deposes and says, that he, with his company, has been for some weeks past stationed at battery No. 8, situated on the intermediate lines between the Charles City and Darbytown roads, and that to his personal knowledge he knows of some twenty-five to eighty colored prisoners of war, clad in the uniform of the United States, to have been kept at work on fortifications and intrenchments in that vicinity, and upon that line, since Thursday, the 6th instant. Deponent also further says, that he knows of numbers of them having been obliged to trade their clothes and shoes with the confederate soldiers for food, owing to an insufficiency being furnished them.

SAM. MILLER.

Sworn to and subscribed before me this 12th day of October, 1864.

JOHN J. DAVENPORT,

Lieut. and Aide-de-camp, Assist. Provost Marshal.

HEADQUARTERS ARMY OF THE JAMES,
October 12, 1864.

SIR: I enclose a copy of an advertisement cut from a Richmond paper, where a military officer commanding a camp near Richmond calls upon their masters to come forward and make claim to the services and labor of certain colored men therein described. Some of these are believed to be soldiers of the United States army, captured in arms.

If I am mistaken in this belief, I desire to be promptly corrected. I have ordered to such manual labor as I deem most fitting to meet the exigency an equal number of prisoners of war held by us, and I shall continue to order to labor captives in war to an equal number of all the soldiers of the United States I have reason to believe are held to labor and service by the forces you represent, until I am notified that this practice on your part has ceased. Much as I regret the necessity imposed upon me to do this, yet I am compelled by the sternest convictions of duty thus to inaugurate a system of retaliation which will be firmly carried out.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General Commanding.

Hon. ROBERT OULD,
Com'r for Exchange, Richmond, Va.

[From the Richmond Examiner of Tuesday, October 11, 1864]

NOTICE.

HEADQUARTERS CAMP OF INSTRUCTION,
Richmond, October 8, 1864.

In accordance with the provisions of general orders No. 25, adjutant and inspector general's office, last series, the owners of the following negroes will call at this camp and prove their claims, as required by act of Congress :

Junius, slave of Thad's Dillard, Surrey county, Virginia.

Philip, slave of John Fisher, Essex county, Virginia.

Elijah, slave of Luther Bryan, Company F, 5th S. C. regiment.

James Bush, slave of Griffin Bush, Montgomery county Virginia.

Revel Garrison, slave of Ed. Garrison, Accomac county, Virginia.
 Rich'd Saunders, slave of George Strother, Stafford county, Virginia.
 Geo. Washington, slave of Calvin Goodlow, Franklin county, Virginia.
 George and William, slaves of Dr. Charles Weiseger, Chesterfield county, Virginia.
 Jim, slave of Wm. Graham, Fort Monroe, Virginia.
 Gray, slave of B. Barnes, Wayne county, North Carolina.
 George, slave of Mrs. Morrison, Allegheny county, Virginia.
 Charles, slave of Mr. Ashton, Portsmouth, Virginia.

By order of Major T. G. Peyton.

L. O. PETTUS, *Lieut. and Adj't.*

Official :

W. H. TAYLOR, *Lieut. Col., A. A. G.*

Official :

W. H. HATCH, *Capt. and A. D. C.*

Official copy :

SIDNEY B. DE KAY, *Lieut. and A. D. C.*

HEADQUARTERS ARMY OF THE JAMES,

October 12, 1864.

SIR: As commissioner of exchange for this government to negotiate exchanges with the belligerents represented by yourself, I propose to exchange all the prisoners in your naval service which we hold for all the prisoners in our naval service taken by you which you hold, man for man, according to the equivalents of assimilated rank set forth in the cartel, the excess to be made up in officers and men on either part from the army.

In making this proposition, I repose with confidence upon your statement to Major Mulford, that you would exchange all the naval prisoners so taken, without distinction.

I have these men at City Point, ready for delivery, and will deliver them at Cox's ferry at such time, after five hours' notice, as you may designate.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General Commanding.

Hon. ROBERT OULD,

Agent for Exchange, Richmond, Va.

HEADQUARTERS ARMY OF THE JAMES,

In the field, October 12, 1864.

GENERAL: I send, by orderly, copies of correspondence between myself and Mr. Ould. I also enclose the affidavits upon which my action is based. The ratification to Mr. Ould of my action will actually get to him before it is consummated. I think you will agree with me that the evidence is conclusive. You will find a copy of the advertisement of which I speak in one of my letters in the Richmond Examiner, which I sent you yesterday. If you approve my action, may I ask you to forward the papers, with your approval, to the War Department.

BENJ. F. BUTLER,

Major General Commanding.

Lieut. General GRANT, *City Point.*

HEADQUARTERS ARMY OF THE JAMES,
October 13, 1864.

SIR: I have the honor to forward two letters from the Navy Department, dated, respectively, July 27 and October 10, 1864, by which you will see that my government claim the officers and crew of the steamer Alabama as prisoners of war, paroled, for whom equivalents are expected.

I have the honor to be your obedient servant,

BENJ. F. BUTLER,
Major General and Com'r for Exchange.

Hon. ROBERT OULD,
Agent for Exchange, Richmond, Va.

HEADQUARTERS ARMY OF THE JAMES,
October 14, 1864—4.45.

No agreement has yet been made. Major Mulford is now out meeting Mr. Ould.

BENJ. F. BUTLER, *Major General, &c.*
Lieut. General U. S. GRANT,
Com'dg Armies of U. S., City Point.

WASHINGTON CITY, D. C., October 14, 1864.

GENERAL: On the 19th ultimo I addressed a note to Major Mulford, conveying the authority of the Secretary of War for the exchange of Lieutenant Markbreit, naming three rebel officers of his rank, either of whom were to be delivered for Lieutenant Markbreit. I have no information that the exchange has been effected; and the Secretary of War now directs me to say that you can propose for the exchange of Lieutenant Markbreit, to deliver any officer of his grade in our hands who may be designated by the rebel commissioner for him. This proposal to extend to the individual officer for whom, in alleged retaliation, Lieutenant Markbreit was placed in cell confinement. For your personal information, I feel at liberty to advise you that the President takes a special interest in this case, and desires that the exchange may be accomplished.

I desire to say that in addressing Colonel Mulford, as I have in several instances heretofore, I have regarded him as your staff officer in the department in which he is acting, without supposing in any case his independence, but that he would act in all cases under your instructions, general or special. I think I fell into this habit during your absence in New York some weeks since.

Very respectfully, your obedient servant,

E. A. HITCHCOCK, *Major General Vols.*
Major General BUTLER, U. S. A.

HEADQUARTERS ARMY OF THE JAMES,
October 18, 1864—9 p. m.

COLONEL: Lieutenant Colonel Mulford has delivered to the confederate agent of exchange, Mr. Ould, ninety (90) naval officers and men of the confederate service. He has received three hundred and twenty-three (323) officers and men of our naval service, including five (5) negroes, which he claims are all the negroes captured of our naval service. It is agreed between Ould and myself that I shall deliver any other naval prisoners which we have, and he will

deliver all the naval prisoners, black or white, that he has, and he desires from us a list of any others which are supposed to be in the possession of the confederates.

He also wishes any other prisoners of their naval service which we have to be sent forward. He thinks there are some at Elmira and some at Fort Delaware.

Please have inquiry made at our depots, because I am to deliver to him any equivalents according to assimilated rank for the excess.

Please have these naval men assembled at Point Lookout, so that I may take them when we go to Savannah. Colonel Mulford will be in Annapolis on Thursday morning; immediately afterwards we shall embark as soon as possible all the invalid prisoners we can get up to five thousand (5,000) to be exchanged at Fort Pulaski for invalid prisoners in the hands of the confederates. Colonel Mulford has also four hundred and fifty (450) army prisoners, including twenty-seven (27) officers.

BENJ. F. BUTLER, *Major General, &c.*

Colonel HOFFMAN,

Com. General of Prisoners, Washington, D. C.

HEADQUARTERS ARMY OF THE JAMES,

October 20, 1864—9.50 p. m.

Your telegram concerning the official despatch of General Lee regarding the prisoners at work in the rebel trenches is received. Orders have been issued returning to-night the prisoners at Dutch Gap. A copy of the order will be sent you in the morning.

BENJ. F. BUTLER, *Major General, &c.*

Lieutenant General GRANT, *City Point.*

HEADQUARTERS ARMY OF THE JAMES,

In the field, October 26, 1864.

Having, in obedience to orders by telegraph, received on board the fleet of vessels which Colonel Webster, chief quartermaster, has been ordered to place at your disposal, all invalid confederate prisoners of war as certified to me by Colonel Hoffman in the eastern camps held by us, you will proceed to Fort Pulaski with your prisoners and there tender them for exchange, according to the agreement made between the commissioner of exchange on the part of the United States and the agent of exchange for the confederate authorities, and there receive on board all the prisoners belonging to the United States which shall be given you by the confederate authorities.

You will also inform the confederate authorities that there are from 2,500 to 3,000 invalid prisoners within the agreement ready for delivery on the Mississippi river as soon as the point shall be designated. They are in the western camps. As this matter of the exchange of prisoners is managed, in behalf of the military authorities of the United States, through the agent of exchange, you will take no direction upon the subject except from the commissioner of exchange or the Secretary of War. This direction is given you because your business at Fort Pulaski will be within the department of General Foster; and to save all possible conflict of authority, you will report your arrival and business to the commander of the department, so that your operations may not interfere with any military movements within his lines.

You will doubtless be obliged to go into Port Royal with your large ships and load them with your smaller vessels from the inside passage, which will be more conducive to the comfort of the men and safety of your fleet. As soon as

you get one of the largest vessels loaded, you will send it forward to Annapolis; and if you can receive more prisoners than your fleet can accommodate, order her to return. You will allow one agent of either the Christian or Sanitary Commission on each vessel. You will take competent pilots, and see that your vessels are well watered. You will draw from the quartermaster such extra clothing, blankets, and other articles as may be necessary for the comfort of the prisoners. The United States government will by no means stint these men who have suffered so much in anything for their comfort as soon as they come within our jurisdiction. For other details I must depend upon your judgment, zeal, and activity in the service.

In the matter which has been discussed between the United States government and the confederate authorities providing for their respective prisoners, you are authorized to offer the confederate military authorities the following terms:

It is understood that prisoners of both sides complain of their treatment by those having them in charge, in shelter, food, clothing, and hospital stores. You will then offer, on the part of the United States—

First. That the United States will furnish food according to its discretion, to the prisoners held by the confederate authorities, delivering it at the nearest seaport to the place where the prisoners are held, the confederate authorities to furnish transportation from the point of delivery. The United States will furnish its prisoners in the hands of the confederate authorities, delivered in like manner, with such articles of clothing, and other necessary articles, including tea, coffee, tobacco, and stationery, as they may judge expedient, delivered in like manner. The United States will furnish such hospital stores as they deem expedient to their prisoners, delivered and to be transported in like manner. The United States will furnish such shelter to their prisoners as they deem expedient, delivered in like manner. The United States, on the other hand, will permit the confederate authorities to furnish, at such points as they may choose, confederates held as prisoners of war with shelter, food, clothing, including blankets and hospital stores, at the discretion of the confederate authorities; or if preferred by the confederate authorities, the United States will permit the confederate authorities to purchase from the quartermaster, commissary, and medical departments of the United States such food and clothing, including blankets, as the confederate authorities may choose for their prisoners, at such prices paid by the United States for such articles, except the uniform of the soldiers of the United States, which will not be permitted to be worn by the confederate prisoners, and the United States will permit to be purchased in the markets of the United States such clothing as the confederate authorities may choose, including blankets, to furnish to the confederate prisoners of war, all to be paid for in the legal currency of the United States, or the United States will receive in payment for such goods so sold by them, cotton, upon the terms and conditions upon which cotton is pledged for the confederate loan in Europe, and will permit such cotton to be sent from any port in the United States, whether such ports are in the possession of the confederate authorities or otherwise, or we will receive such cotton in payment at any port to be designated by the confederate authorities in the United States, or whether said port is in the possession of the confederate authorities or otherwise, for all articles. The United States will also permit the purchase of tents, at the price paid by the United States, for shelter to the confederate prisoners held by them, upon the same terms and conditions as the purchase of provisions and supplies. Hospital stores may be furnished upon the same condition by the confederate authorities.

All these to be receipted for and distributed and expended by a board of three (3) officers from the prisoners of war held by either side above the rank of company officers at each prison, who shall be paroled for that purpose, and shall have full liberty to communicate with the commissioner of exchange of the confederate authorities and the United States in open letters. It being un-

derstood and agreed that no article permitted by either government for the use of its prisoners shall be upon any pretext or for any cause whatever diverted from the use for which they are dedicated; and any surplus of articles furnished by the United States or by the confederate authorities is to be returned to the place where received by either party and put at the disposal of the party owning the same.

Any other minor details not provided for in these instructions will be the subject of further just and equitable arrangement.

It is further understood and agreed that either party shall have the privilege of putting a surgeon on each board of officers herein provided for.

All these terms are believed to be so manifestly equitable and just, and will so relieve either party from complaints of the other party, that it is hoped they will be accepted. If in any minor points any objections are made on the part of the confederate authorities, you will report the objections, and they will be carefully considered, and, unless vital, will be yielded to. These terms you will write out separately from your letters of instruction or propositions for agreement, and certify them officially, so that there may be no mistake in the terms offered.

If, as may be the case, it is objected by the confederate authorities that the United States had a larger number of prisoners taken from the confederate army than the confederate authorities hold taken from the army of the United States, and that therefore accepting these terms will impose a burden upon the confederate authorities greater than that assumed by the United States, although such claims would not apparently be well founded; yet, the government of the United States being very anxious to relieve in so far as they may their prisoners of war from what they are instructed and believe to be great want and distress, you are authorized to offer, rather than the negotiations shall be broken off upon this point, that the United States will, after supplying an equal number of the prisoners held by the United States according to the equivalent established by the cartel, using that as a measure of reference, only supplying the surplus of prisoners held by us with precisely the same and not other and different shelter, clothing, food, and medicine with which the confederate authorities supply an equal number of their prisoners held by the United States; but this proposition is not to be made except for the purpose of closing the negotiation on the point, as it is not deemed just that, from motives of humanity, the United States should bear any portion of the burden which properly belongs to the confederate authorities because of the superiority of the United States in capturing prisoners of war.

All propositions received upon this subject from the confederate authorities will be received by you in writing, but they will not prevent oral discussion of the several points involved, in order to their true and just settlement; but such discussion shall not be taken or deemed to be propositions on the one side or the other.

You will see how much is confided to your discretion, care, and judgment; and it is hoped that you may succeed in having established some just and equitable arrangement upon the basis of these instructions for the care and treatment of prisoners of war which seem very likely not to be exchanged.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,

Major General and Com'r for Exchange.

Colonel MULFORD.

NAVY DEPARTMENT, *Washington, October 24, 1864.*

SIR: In my communication of the 27th of July last, respecting the officers and crew of the *Alabama*, I did not mention their number. The number brought

on board the Kearsarge and paroled was five officers and sixty-one men. The total number of officers and men at the commencement of the engagement was about one hundred and fifty. In a matter of exchange we are entitled to as much, I should think, as fifteen officers and one hundred and thirty men. I hope these men will not be forgotten in the account of exchanges.

Very respectfully,

G. F. FOX,

Assistant Secretary of the Navy.

Major General B. F. BUTLER, &c., &c., &c.,
Fort Monroe.

OFFICE OF THE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., October 24, 1864.

SIR: The Secretary of War directs the special exchange of Captain James Gillis, A. Q. M., United States army, captured near Strasburg, October 19, for a rebel officer of equal rank.

Please propose the exchange to Mr. Ould, and if accepted an officer will be forwarded immediately.

W. HOFFMAN,

Commissary General of Prisoners.

Major General BUTLER,
Com. for Exchange, Fort Monroe, Va.

O. C. G. P., November 22, 1864. Official:
W. S. HARBAY, Captain, A. A. G.

OFFICE OF THE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., October 27, 1864.

GENERAL: Joseph A. Doane, sutler of the 16th Connecticut, has been paroled by the rebel authorities at Charlestown to the 10th of December, 1864, on condition that he obtain the exchange for himself of John Kenipick, purser of the rebel steamer Calypso, but this exchange is not approved by the Secretary of the Navy, and it is therefore proposed to substitute in his place Mr. John L. McLean, a sutler in the rebel army, now in confinement at Camp Morton, and by direction of the Secretary of War he has been paroled, with the condition that he proceed directly to Richmond, via Fort Monroe, and procure himself to be accepted in exchange for Mr. Doane. If he is accepted in exchange for Mr. Doane, he will request Mr. Ould to inform you of the fact; but failing to make the exchange, he will return to Fort Monroe and surrender himself as a prisoner of war on or before the 16th of December, 1864. Mr. McLean will report to you on his arrival at Fort Monroe, to be forwarded by flag-of-truce boat.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Com. Gen'l Prisoners.

Major General B. F. BUTLER,
Commissioner for Exchange of Prisoners, Fort Monroe Va.

OFFICE OF THE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., October 26, 1864.

GENERAL: By direction of the Secretary of War, Captain Clifton Smith, assistant adjutant general, a prisoner of war at Fort Columbus, will be sent to

you, to be offered in exchange for Captain B. P. Sloan, 2d Pa. cavalry, who was delivered on parole at Aiken's Landing on the 12th September, 1864, with the pledge, as is stated, that he would procure the exchange of Captain Smith for himself. Please inform me when the exchange is perfected.

I am, general, very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Com. Gen'l Prisoners.

Major General B. F. BUTLER,

Commissioner for Exchange of Prisoners, Fort Monroe, Va.

WASHINGTON CITY, D. C. November 2, 1864.

SIR: I sought an interview ineffectually this morning with the Secretary of War for the purpose of explaining your wishes as expressed in your letter of the 31st ultimo, touching the agency for exchange of prisoners at Hilton Head. I will avail myself of the first opportunity to have the matter adjusted as you desire.

In the mean time I beg to say that Colonel Bennett has no authority known to me for the designation he attaches to his name. I understand that the duties of exchange have been committed to yourself by the Secretary of War. I give no orders myself on the subject, and in such communications as I may have addressed to yourself or Colonel Mulford I have been but the channel through which the directions of the President or the Secretary of War have been transmitted; and when I address Colonel Mulford I have regarded him as a portion of your staff in the particular duties in which he is engaged.

Very respectfully, your obedient servant,

E. A. HITCHCOCK

Major General, Volunteers.

Major General B. F. BUTLER.

NAVY DEPARTMENT, November 17, 1864.

SIR: Every fresh arrival from Texas gives additional evidence of the sufferings of our prisoners in that quarter, and suggests the importance of relieving them at the earliest possible day.

Arrangements for the exchange of all naval prisoners held in Texas were partially effected, but eventually fell through in consequence of the rebel agent insisting upon having Admiral Buchanan included in the exchange of officers captured at Mobile, and of Rear Admiral Farragut declining to give him up, as he had been instructed to send him north;

This department has no disposition to retain Buchanan, if by delivering him up we can secure the speedy release of the naval prisoners in Texas. He is expected north in the supply steamer Fort Morgan the latter part of this month. On his arrival we propose sending him and any others we may have to you, or placing them at your disposal, to be given in exchange for our prisoners in Texas.

The agreement between this department and Mr. Mallory is to exchange mutually all naval officers and men, and to give an equivalent to whichever side might hold an excess.

The particulars of the recent delivery of officers and seamen at City Point belonging to the navy have not been communicated to this department, nor has it been officially notified of their exchange. There were some who were not delivered to us on James river, but were on parole within our lines. It is not known whether they have been exchanged or not.

The department has not ventured yet to assign any of those who came from Richmond to active duty, because it does not certainly know their status.

Regarding the persons above referred to as having been exchanged, the excess is against us, and equivalents will have to be, if they have not already been, furnished.

This department has no roll of the rebel prisoners who were sent, out in the Circassian and delivered to Commissioner Ould, and cannot therefore state what the excess was. We have in Texas about fifty officers and three hundred seamen; we have to give for them about ten officers at New Orleans and Admiral Buchanan, together with the seamen captured at Mobile, who are also at New Orleans.

The most feasible plan seems to me to be, to deliver Admiral Buchanan to Mr. Ould, and give instructions for the rebel naval prisoners at New Orleans to be given up to the agent for exchange on the part of the rebels in that quarter and then for Mr. Ould or the authorities at Richmond to send instructions to the agent of exchange, or the commanding officer in the trans, Mississippi department, to deliver up our naval prisoners there to United States authorities, equivalents to be given to whichever side may have an excess. To facilitate the matter, this department would be glad to take charge of a duplicate of the instructions that the authorities may issue to their officers in Texas as to the exchange, and undertake to forward it to its destination as soon as possible.

The department requests a reply to this communication at your earliest convenience.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy

Major General B. F. BUTLER,
Commissioner for Exchange, Fort Monroe.

NAVY DEPARTMENT, *November 25, 1864.*

SIR: This department has to-day been furnished with the official declaration of the exchange of naval prisoners at Cox's Landing on the James river on the 16th ultimo.

I find that the exchange embraces only those who were delivered up at the point named. There are some others whose names were submitted for exchange, and who are now within our lines on parole, that ought to have been included. I now furnish you with a statement of their cases, and hope that you may be able to effect their exchange as early as practicable. Lieutenant Commander E. P. Williams was permitted to come north for the purpose of effecting an exchange. He was the bearer of a communication from Mr. Mallory regarding naval exchanges. His parole expired, but the department considered it unnecessary for him to return to imprisonment, in accordance with its conditions, thinking of course he could be included in the general exchange. Acting Ensign P. W. Sanborn came north under a similar parole, to effect an exchange for Acting Master Bonneau. Acting Master Bonneau was sent down in the Circassian, but this department finds that Acting Ensign Sanborn is not included in the declaration of exchange. He was captured in the Columbine. Acting Master Michael Hickey, Acting Master's Mate E. M. Wild, Acting Assistant Paymaster C. S. Sims, of the United States steamer Queen City, captured June 24, 1864, on Arkansas river, were paroled at the time. Acting Ensign A. H. Brady, of the Granite City, captured May 6, 1864, was severely wounded, and on that account has been permitted to return home on parole.

There are some thirty seamen of the captured steamers Queen City, Signal, and Covington on parole.

Very respectfully, &c.,

G. V. FOX, *Assistant Secretary of the Navy.*

Major General B. F. BUTLER,

Commissioner for Exchange, Fort Monroe.

WASHINGTON CITY, D. C., November 25, 1864.

SIR: The Secretary of War desires that a special effort be made for the exchange of Colonel Stephen M. Weld, jr., of the 56th Massachusetts volunteers, and directs me to send his name to you accordingly. He was captured July 30, 1864, in front of Petersburg.

Very respectfully, your obedient servant,

E. A. HITCHCOCK,
Major General Vols.

Major General B. F. BUTLER, U. S. A.

NAVY DEPARTMENT,

Washington, November 26, 1864.

SIR: Mr. Edward A. Pollard, now in Brooklyn, has been directed to proceed to Fort Monroe and report to the senior military officer in command there as a paroled prisoner, and with the view of being exchanged.

Very respectfully, &c.,

GIDEON WELLES,
Secretary of the Navy.

OFFICE OF THE COMMISSARY GENERAL OF PRISONERS.

Washington, December 1, 1864.

GENERAL: By authority of the Secretary of War, and in the absence of General Wessells, inspector and commissary general of prisoners, I have the honor to inform you that Corporal R. H. Curry, Co. "F," and private W. J. Neeley, Co. "H," 12th South Carolina regiment, prisoners of war, confined at Fort Delaware, have been selected as hostages for Corporal James Pike, Co. "A," 4th Ohio Volunteer cavalry, and private Charles K. Gray, Co. "D," 5th Iowa cavalry, two scouts sent into the country occupied by the rebel army in May last, by W. D. Whipple, brigadier general and assistant adjutant general, headquarters army of the Cumberland.

It is respectfully requested that the rebel authorities may be informed that said hostages have been selected, and that they will be subjected to the same treatment as they inflict upon the soldiers named.

Enclosed please find copy of the order from this office authorizing the selection of the hostages, and copy of communication from General Schœph, commanding Fort Delaware, reporting the execution of the order.

I am, general, very respectfully, &c.,

W. T. HARDY,
Captain and A. A. G.

Major General B. F. BUTLER,

Commissioner for Exchange of Prisoners, Fort Monroe, Va.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Army of the James, in the field, December 2, 1864.

GENERAL: Mr. Ould has, by a notice in the Richmond papers, declared all prisoners delivered for exchange or parole by our government to the confederates, up to November 25, exchanged. I see no reason, under the cartel or otherwise, why a similar declaration should not be made both for navy and army prisoners of war received on parole for exchange by us up to that time. Please advise me, and I will issue such declaration as provided in the cartel.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

Brigadier General WESSELLS,
Commissary General of Prisoners, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
In the field, December 7, 1864.

GENERAL: You will have seen by the papers that Mr. Ould, the agent of exchange for the confederates, has declared all persons exchanged delivered to either party up to November 25, and also declared all the paroled prisoners delivered at Vicksburg exchanged, and this applies to both naval and military.

I think there ought to be a concurrent declaration on our part. I have called the attention of the authorities at Washington to this once before.

I think we are losing the services of good officers by this means.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Commissioner for Exchange.

Major General HITCHCOCK,
Commissioner for Exchange, Washington, D. C.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,
Office of Com. for Exchange, Fort Monroe, Virginia, December 9, 1864.

I have the honor to forward you copies of communications regarding the confinement as hostages of Corporal R. H. Curry, company F, and private W. J. Neeley, company H, 12th South Carolina regiment, prisoners of war, at Fort Delaware, for Corporal James Pike, company A, 4th Ohio volunteer cavalry, and private Charles R. Gray, company D, 5th Iowa cavalry, two scouts sent into the country occupied by the rebel army in May last, by William D. Whipple, brigadier general and assistant adjutant general, army of the Cumberland.

I have the honor to inform you that these hostages will be subjected to the same treatment as your authorities may inflict upon Corporal James Pike, and private Charles R. Gray.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General and Commissioner for Exchange.

Hon. ROBERT OULD,
Confederate Commissioner for Exchange.

[Enclosure of letter to Hon. Robert Ould, dated December 24, 1863.]

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, December 17, 1863.

GENERAL: You are instructed and authorized to take charge of the matter of exchange of prisoners at City Point, and for that purpose the prisoners at Point Lookout, at Fort McHenry, and at Fort Norfolk are put under your charge, and such others will be sent to you from time to time, upon notification to the War Department, as may be thought advisable. You are herein instructed not to negotiate any exchange which shall not return to you man for man, officer for officer of equal rank, with those paroled and sent forward, regarding, of course, in the earlier exchanges if they can be effected, from motives of humanity, those on either side that have been the longest confined both in officers and men.

Colored troops and their officers will be put upon an equality in regard to exchange as a right with other troops.

Colored men in civil employment taken by the enemy may also be exchanged for other men taken by us in civil employment.

You are permitted in conducting the question to waive for the present the consideration of the questions of parole and excess, now pending between the confederate belligerent authorities and this government, leaving it as it stands at present until interchange of views between those authorities and yourself.

In conducting this delicate and perhaps difficult matter, you will see to it that in no degree the protection of the government is withdrawn from our colored soldiers and the officers commanding, and that in no respect, so far as results from your action, that the honor or dignity of the government shall be compromised.

Brigadier General Meredith is ordered to report to you, and will be relieved from further duty as commissioner of exchange, except under your orders.

The conduct of the flag of truce and the necessary transportation to effect this are placed at your disposal.

You will report as often as practicable to this department your action under this letter of instructions.

I have the honor to be, very respectfully, your obedient servant,

E. A. HITCHCOCK,

Major General and Commissioner for Exchange.

Major General B. F. BUTLER,

Commanding Dep't of Virginia and North Carolina.

HEADQUARTERS DEP'T OF VIRGINIA AND NORTH CAROLINA,

Fort Monroe, December 24, 1863.

SIR: I send by Major Mulford, assistant commissioner of exchange, 502 prisoners of war from the confederate army, from Point Lookout—all, I believe, serviceable men, and substantially those longest there in confinement. I offer for delivery at City Point, upon condition of receiving the same number of men held by your authorities as prisoners of war from our army, leaving all questions of difference in controversy between your authorities and my government for the present in abeyance.

I have made personal examination of the condition of the prisoners of war of the confederate army now in prison at Point Lookout, and beg leave to assure you that they are as well cared for and in as comfortable a condition, as good health and as well fed, as the soldiers in our army.

I will send you in my next communication the statement of the sergeants, confederate prisoners, who have charge of the several cook-houses, upon that subject.

I do not mean to say that their rations are as large as our regularly issued ration, because of their state of entire inactivity; but it is, in every respect, of the same quality as those issued to the men guarding.

If you have any doubt of it, upon an examination of the condition of the men I send you, and upon hearing their statements, please suggest what, in your judgment, should be done further in their behalf. I have made this examination, and this statement to you, in order that you may be able to satisfy the friends of the prisoners, who may be disturbed by the unfounded reports of ill treatment and cruelty suffered by the prisoners at Point Lookout, in like manner as our people are excited by what I hope are like groundless stories, of ill usage and starvation suffered by our soldiers in your hands.

I find there are some of the wounded from Gettysburg, and some that have been sick, that are convalescent, and some so far disabled by sickness that while they may be sent forward for exchange they will be of no further service in the field. Men without arms and legs, and debilitated by sickness, are certainly unfit to bear the necessary hardships incident to a condition of prisoners of war; besides, they encumber our hospitals, as upon examination I did not think it proper to order them into the prisoners' camp, with wounds freshly healed, and health hardly restored, and perhaps as the hope of seeing their friends might have a beneficial influence upon their health, therefore I suggest that in the next transport I send up as many of those as are entirely able to bear the exposures of travel without probable danger to their health, and that in exchange you will return to me an equal number of our soldiers that may be in like condition.

As it may be inconvenient and prejudicial to their health to tranship these invalids on either side, I will have them put on a separate boat, upon which there shall be nothing but provisions for them, and will direct that that boat be put at your disposal at City Point, to carry them immediately to Richmond, and bring back those that you shall give in exchange. Of course you will transfer, if you think best, the master and crew of the boat to the steamer New York, which will accompany them, and will remain at City Point, and put your own master and crew on board, until the boat is returned.

I need not suggest the necessity of care that the boat, which is but a hired transport, shall receive no damage while in your charge, for which my government will be responsible.

And I further suggest whether the same means of avoiding transshipment might not be a convenience and facility in making further exchanges of well men, as well as invalids.

I also send four officers, lately captured at Charles City Court-house, and a surgeon. One in exchange for Captain Irwine, who was sent down by last boat, one at his earnest request, being suffering from injuries, and two others, for whom you will forward me any officers of equal rank; I send these, though lately captured, because I have no officers short of Johnson's island, and I wish to avoid delay. Also a number of other prisoners whom I understand were exchanged long since, but by some oversight were not forwarded until now. I trust such oversight will never happen again.

I have the honor to be, very respectfully, your obedient servant,

BENJ. F. BUTLER,
Major General Commanding.

Hon. ROBERT OULD,

Com'r for Exchange of the Confederate Authorities.

OFFICE COMMISSARY GENERAL OF PRISONERS,
Washington, D. C., December 29, 1864.

GENERAL: Some months since I requested General Meredith to propose to Mr. Ould to make an exchange of lists of officers held as prisoners of war by both parties, from time to time, and also lists of officers and soldiers who have died or may while so held. The proposition was accepted, and I have furnished through General Meredith full rolls of all officers held by us up to the 1st of October, and all officers and soldiers who have died up to the 1st of April. In return I have received a roll of officers held at Richmond to October 26, and a list of less than two hundred deaths, which, of course, is very far short of the number who have died.

I will forward to you to-day by mail a roll of 764 officers, captured since the 1st of September, which may contain the names of some who were on the roll heretofore furnished, as to insure that none should be omitted. I have gone back to the 1st of September. I send at the same time a list of 2,850 deaths, covering all cases not before reported.

I would respectfully suggest that before these rolls are delivered there should be a clear understanding with Mr. Ould that he will furnish in return as full rolls of all officers held in their prisons, and of all deaths of our officers and soldiers which have occurred in Richmond or elsewhere. The lists of deaths Mr. Ould has furnished fall very far short of what we have a right to expect. He has received lists of thousands, while he returns less than hundreds.

Very respectfully, your obedient servant,

W. HOFFMAN,

Col. 3d Infantry, Com. General of Prisoners.

Major General B. F. BUTLER,

Com'r for Exchange of Prisoners, Fort Monroe, Va.

ONE HUNDRED DAYS' VOLUNTEERS.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

Resolution of the House of 20th instant, relative to one hundred days' men accepted from Ohio and other States.

JANUARY 24, 1865.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 23, 1865.

SIR: In reply to the resolution of the House of Representatives, dated the 20th instant, in relation to one hundred days' men accepted from Ohio and other States, I have the honor to submit herewith a report of the Provost Marshal General, which contains all the information in this department upon the subject.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT, PROVOST MARSHAL GENERAL'S OFFICE,
Washington, D. C., January 21, 1865.

SIR: I have the honor to acknowledge the receipt of a resolution by the House of Representatives, dated January 20, 1865, "calling upon the Secretary of War to state on what terms, and with what understanding, men were accepted from Ohio and other States in 1864, and received into the army for one hundred days, and whether there exists any reason why credit should not be given to States and districts in proportion to the term of service."

The troops referred to were offered by the governors of Ohio, Indiana, Illinois, Iowa, and Wisconsin. A copy of the terms and conditions proposed by them and accepted by the President is herewith enclosed. Section five of these terms and conditions is in the following words, to wit:

"No bounty to be paid the troops, nor the service to be charged or credited on any draft."

As this was an express compact between the President and the governors, it is regarded as a reason why the troops should not be credited. There are additional reasons. It has frequently been found necessary, during the war, to call out men for short terms of service, to meet emergencies, and troops thus called out have served for various periods, ranging from one or two weeks to three or four months. The confusion attending the muster-in and discharge of men thus called hastily into service has generally prevented the careful preparation of the rolls and returns necessary to allot credits, and credits for such troops, if determined and allotted "in proportion to the term of service," would be of inappreciable value to the States when compared with the amount of time and labor their calculation would impose upon the War Department. As it was necessary to establish a limit to the periods of service which should be estimated in giving credits, it was early in the war adopted as a rule of the department in making up quotas, not to take account of anything less than six months' service, and that rule still prevails. If it should be abandoned, and an effort made to award credits for all men who have served since the war began for shorter periods than six months, the business of raising soldiers to meet the present wants of the army would be seriously embarrassed.

I have the honor to be, sir, your obedient servant,

JAMES B. FRY,

Provost Marshal General.

Hon. EDWIN M. STANTON,

Secretary of War, Washington City, D. C.

CIRCULAR No. 55.

WAR DEPARTMENT,

Adjutant General's Office, Washington, July 21, 1864.

The following is published for the information of all concerned :

WAR DEPARTMENT,

Washington City, April 21, 1864.

To the PRESIDENT OF THE UNITED STATES :

I. The governors of Ohio, Indiana, Illinois, Iowa, and Wisconsin, offer to the President infantry troops for the approaching campaign, as follows :

Ohio.....	30,000
Indiana.....	20,000
Illinois.....	20,000
Iowa.....	10,000
Wisconsin.....	5,000

II. The term of service to be one hundred days, reckoning from the date of muster into the service of the United States, unless sooner discharged.

III. The troops to be mustered into the service of the United States by regiments, when the regiments are filled up, according to regulations, to the minimum strength—the regiments to be organized according to the regulations of the War Department. The whole number to be furnished within twenty days from date of notice of the acceptance of this proposition.

IV. The troops to be clothed, armed, equipped, subsisted, transported, and paid as other United States infantry volunteers, and to serve in fortifications, or wherever their services may be required, within or without their respective States.

V. No bounty to be paid the troops, nor the service charged or credited on any draft.

VI. The draft for three years' service to go on in any State or district where the quota is not filled up; but if any officer or soldier in this special service should be drafted, he shall be credited for the service rendered.

JOHN BROUGH,
Governor of Ohio.

O. P. MORTON,
Governor of Indiana.

RICHARD YATES,
Governor of Illinois.

WM. M. STONE,
Governor of Iowa.

JAMES T. LEWIS,
Governor of Wisconsin.

The foregoing proposition of the governors is accepted, and the Secretary of War is directed to carry it into execution.

A. LINCOLN.

APRIL 23, 1864.

E. D. TOWNSEND,
Assistant Adjutant General.

CERTAIN AMOUNTS PAID FOR COMMUTATION.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of 20th instant, relative to amounts paid for commutation by persons illegally drafted.

JANUARY 24, 1865 — Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 23, 1865.

SIR: In reply to the resolution of the House of Representatives of the 20th instant, in relation to certain amounts paid for commutation, I have the honor to submit herewith a report of the Provost Marshal General, and to state that, so far as I am advised or believe, no amounts have been paid for commutation by persons illegally drafted. The report of the Provost Marshal General contains all the information upon the subject in the possession of this department.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT, PROVOST MARSHAL GENERAL'S OFFICE,
Washington, D. C., January 21, 1865.

SIR: I have the honor to acknowledge the receipt of a resolution of the House of Representatives, dated January 20, 1865, calling upon the Secretary of War to state "why the amounts paid for commutation by persons who were declared to have been illegally drafted on a supplementary draft made after the 4th of July last, on a call made prior to that date, has not been refunded to them."

I know of no men who have been illegally drafted.

Commutation money has been refunded to men who, after having been drafted and paid commutation were found to be entitled to exemption, and who established just claims for refunding the commutation money which they had paid. The examination and payment of this class of claims is still going on as rapidly as more important business will permit, and they will probably all be disposed of soon.

I have the honor to be, sir, very respectfully, your obedient servant,

JAMES B. FRY,
Provost Marshal General.

Hon. EDWIN M. STANTON,
Secretary of War, Washington, D. C.

WASHINGTON AQUEDUCT.

LETTER

FROM THE

SECRETARY OF THE INTERIOR,

TRANSMITTING

Supplemental report of the Chief Engineer of the Washington Aqueduct.

JANUARY 24, 1865 — Referred to the Committee of Ways and Means and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, January 24, 1865.

SIR: I have the honor to transmit herewith a copy of a supplemental report from the chief engineer of the Washington aqueduct, showing more in detail the condition of the work, and the present state of the appropriations authorized and provided for by the act of July 4, 1864.

The fact that the government now depends, to a considerable extent, upon the water from the aqueduct as a motive power, and for other purposes, renders it important that the works should be completed as speedily as possible, so far, at least, as to render a constant and adequate supply beyond ordinary contingency. I therefore earnestly recommend an early appropriation of the sums asked for this purpose, and also that such further legislation be had as may be deemed necessary to give the department more complete control over the water mains and the general system for the distribution of the water throughout the different portions of the city.

I have the honor to be, with much respect, your obedient servant,
J. P. USHER, *Secretary.*

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

DEPARTMENT OF THE INTERIOR,
Office of the Washington Aqueduct,
Washington, D. C., January 21, 1865.

SIR: I have the honor to submit for your information the following supplementary report in relation to the Washington aqueduct, showing the condition of the work authorized by act of Congress approved July 4, 1864, and the state of the finances at the present time.

1. POTOMAC DAM.

About one hundred and fifty feet in length of foundation across Falls island has been executed down to the solid rock, and partly levelled up with concrete and masonry, about seventy five feet of which is now up to the level of the superstructure masonry. The earth has been stripped from the rock on the remaining portion of the distance across the island.

About one hundred and fifty feet in length of foundation masonry has been laid to its full height in the channel between Falls island and Conn's island, and about the same distance yet remains to be laid.

Sixty cubic yards of stone have been delivered and cut for the superstructure masonry, and the stone are nearly all delivered for the foundation masonry; also about one hundred and fifty barrels of cement are delivered for the work.

This work was suspended December 31, 1864, on account of the weather. Up to that time there had been expended upon it \$12,024 00
Amount required to complete..... 39,106 00

Making total cost 51,130 00

2. CONNECTING CONDUIT.

About seven hundred feet of trench for conduit has been excavated from the guard gate at the lower end of tunnel No. 4 to the entrance of the new tunnel No. 5; about three hundred feet of conduit has been completed and covered in, and about one hundred feet additional has been in part completed; about three hundred yards of stone and three hundred barrels of cement have been delivered for this portion of the work.

The excavation for the approaches at both ends of tunnel No. 5 has been completed, and the heading, embracing nearly two-thirds of the cross section, has been driven a distance of two hundred and ninety feet at the upper end, and one hundred and thirty feet at the lower end, leaving a distance of three hundred and ten feet to connect the two headings. A shaft forty feet in depth has been sunk, and the heading is now being driven towards the lower end from this shaft. The trench for the conduit has been excavated about four hundred feet below the lower end of the tunnel.

The laying of conduit masonry was suspended about the first of the present month. The excavations for the conduit trench and the tunnel are still in progress. The latter is being worked both day and night. There has been paid on account of the connecting conduit..... \$32,195 25
Amount required to complete..... 75,526 75

Making total cost 107,722 00

3. FINANCIAL CONDITION.

The amount now in the treasury applicable to this work is..... \$55,405 36
Required to complete Potomac dam..... 39,106 00
Required to complete connecting conduit..... 75,526 75
Engineering, superintendence, repairs, and office expenses to 30th June, 1866, (\$13,316 80)..... 127,949 55

Making deficiency 72,544 19

The annual deficiency reported on page 4, of the last annual report from this office, was stated at \$51,945. Since that time the following payments have

been made out of the aqueduct fund, by order of the Secretary of the Interior, which were not estimated for in the annual report, to wit :

Joseph H. Bradley, legal services.....	\$5, 000 00
J. R. Swan,.....services as arbitrator at Great Falls	2, 000 00
Benjamin R. Curtis, " " "	2, 500 00
Lucius Child, " " "	2, 500 00
J. C. Paigs..... " " "	2, 500 00
Jesse L. Williams, " " "	2, 500 00
Lucius H. Child, expenses of arbitration.....	293 45
Richard Dunbar, balance on estimates.....	3, 305 74
Total.....	20, 599 19
Add deficiency stated in annual report.....	51, 945 00
Total deficiency	72, 544 19

In order to secure the benefits of the above improvements during the coming dry season the above amount will be required for use between this date and June 30, 1865, the end of the present fiscal year; and if it is not embraced in the present deficiency bill, the work must be suspended on or about the first of April next; in which event it will be impossible to complete the work in time to make it available for a sure supply of pure Potomac water before another season.

The amount of deficiency named above (\$72,544 19) does not cover any expenditure on account of the aqueduct after the 30th June next; a further amount will therefore be required in the general appropriation bill for the next fiscal year.

There are outstanding unsettled claims against the aqueduct, which should be paid during the next fiscal year, amounting probably to \$10,000. The ordinary expenses during the next fiscal year for engineering, superintendence, repairs, office expenses, &c., will probably amount to \$25,000; making amount required for the above purposes during next fiscal year \$35,000.

It is recommended in the annual report, (page 2,) that "at least one section of the distributing reservoir should be completed, so as to hold a supply of water in case of accident, or when the Potomac is rendered muddy by freshets;" and on page 4, "If the recommendation to complete the upper section of the distributing reservoir during the present year should meet the approval of Congress, the amount required for that purpose will be \$160,421, and at least \$25,000 of the amount should be included in the deficiency bill, in order to commence the work as early as the 1st of April next."

This would make the amount required in the present deficiency bill—say \$100,000; and the amount required in the general appropriation bill—say \$170,000.

The following extract is also taken from the last annual report, (page 5:) "If the affairs of the country should, in the opinion of Congress, be in a condition to justify a general resumption of work on the first of April next, with a view to its final completion during the ensuing two years, the additional amount in the annual appropriation bill should be \$250,000."

It is proper to state, in this connexion, that if the work now under construction is suspended on the 1st of April next for want of funds, the foundations excavations for the Potomac dam and the trench excavations for the connecting conduit will in all probability, become filled in again by storms and floods, so that, from this and other causes, the work will eventually cost at least twenty-five per cent. more than if completed during the present season.

I desire, in this place, to correct a misapprehension that seems to exist, with

reference to this amount, originally estimated as being required to complete the *Potomac dam and connecting conduit*, and thus explain why the \$150,000, appropriated by Congress at its last session, has been found inadequate for the purposes named in the act of appropriation. By referring to page 19 of the "Supplemental Report," from this office, dated February 22, 1864, (see Senate Miss. Doc. No. 83, 38th Congress, 1st session,) it will be seen that the following estimate, covering the above items, was then submitted to Congress:

For Potomac dam.....	\$49,000 00
For new conduit around the receiving reservoir.....	99,200 00
For engineering, superintendence, and repairs, say	20,000 00
	<hr/>
	168,200 00
Ten per cent. added for contingencies.....	16,820 00
	<hr/>
Total required for above items.....	185,020 00
Add amount paid for existing liabilities.....	4,994 39
Add the excess at which the work was contracted for over the amount as estimated, (see page 3 of last annual report,) to wit:	
Potomac dam.....	2,130 00
Connecting conduit.....	8,522 00
	<hr/>
Total amount required.....	200,666 39
Deduct amount appropriated.....	150,000 00
	<hr/>
Leaving a deficiency in appropriation of.....	50,666 39
	<hr/> <hr/>

Which amount corresponds very nearly with the deficiency stated on page 4 of the last annual report, and by adding the amount (\$20,599 19) hereinbefore named as having been paid by order of the Secretary and not included in previous estimates, the amount will correspond very nearly with the deficiency herein reported.

The following is a copy of a communication upon this subject addressed to the Hon. Thaddeus Stevens, chairman of the Committee of Ways and Means, on the 30th of June, 1864, when the bill appropriating \$150,000 was pending before Congress:

DEPARTMENT OF THE INTERIOR,
OFFICE OF THE WASHINGTON AQUEDUCT,
Washington, D. C., June 30, 1864.

DEAR SIR: Referring to our short conversation of last evening respecting the proposed appropriation for the Washington aqueduct, I beg leave to submit the following statement for the information of your committee.

By referring to page 19 of the supplemental report herewith enclosed, it will be observed that the following items are estimated, to wit:

For Potomac dam.....	\$49,000
For new conduit around the receiving reservoir.....	99,200
For engineering, superintendence, and repairs, say.....	20,000
	<hr/>
	168,200
Add ten per centum for contingencies.....	16,820
	<hr/>
Total estimate for above items, according to supplemental report	185,020
	<hr/> <hr/>

The amount of appropriation in the present bill for the same items, including the cost of constructing the telegraph, is \$150,000.

The following statement shows the condition of the aqueduct finances up to this date:

Estimates and percentages due contractors.....	\$11,856 39
Miscellaneous bills due	3,509 03
	<hr/>
Total indebtedness.....	15,365 42
Balance of appropriation.....	\$1,371 03
Estimated value of property on hand that may be sold at auction.....	10,000
	<hr/>
	11,371 03
	<hr/>
Balance required to pay existing liabilities	4,994 39
Add foregoing estimate for ensuing year	185,020 00
	<hr/>
Total amount required.....	190,014 39
	<hr/>

I beg leave further to remark, that, in case the work on the distributing reservoir is suspended, it will be very desirable to finish the top of the slope wall so far as built, and the paving over the inner angle of the bank, so as to save the work already done from injury by washing. This will cost about \$2,500.

The objection, as I had the honor to state last evening, to the form of the appropriation adopted in the House bill is, that it is made up of two distinct items of \$100,000 and \$50,000 respectively; and if either amount should be found insufficient for the purpose specified, and the other should happen to be a little more than was needed for the purpose specified, the Secretary of the Interior would have no power to adjust the matter without the sanction of Congress. This difficulty will be obviated if the several items can be grouped together in something like the following form, to wit:

"For the purpose of constructing the dam of solid masonry across the Maryland branch of the Potomac river at Great Falls, and for constructing the conduit around the foot of the receiving reservoir, and for paying existing liabilities, and the expenses of managing said aqueduct, including the construction of a telegraph line from the receiving reservoir to the offices of the aqueduct and fire department in the city of Washington, hundred thousand dollars."

It will be observed that nothing is included in the foregoing statement for the payment of the cost of the appraisal of damages for the diversion of the Potomac water at Great Falls, alluded to on the 12th page of the enclosed report of the Secretary of the Interior, and also on pages 7, 8, 16, and 17 of the enclosed supplemental report.

This item amounts to \$12,761 84, which, if paid out of the present appropriation, will increase the amount required to \$202,776 23.

I have deemed it my duty to place this statement in your hands at the present time, in order that there may be no misunderstanding upon the subject either now or hereafter.

There is no disagreement between yourself and the Secretary of the Interior as to how the appropriation should be expended, whatever the language of the appropriation may be. But I desired to show you that the amount (\$150,000) named in the bill will probably not accomplish all that you seem to expect of it, although it may be all that should, under the circumstances, be expended before the next meeting of Congress.

My own opinion is that by far the most important thing to be done now, after

paying existing liabilities, is to secure an adequate supply of *Potomac water* for the city instead of the filthy *surface washings* that have heretofore been collected in the receiving reservoir, and which up to the present time have been the only source of supply.

I have the honor to be, very respectfully, your obedient servant,

S. SEYMOUR,

Chief Engineer.

Hon. THADDEUS STEVENS,

Chairman Committee Ways and Means, House of Representatives.

It is also proper to state, for your information, that during the war the use of the aqueduct water for governmental purposes has increased greatly.

Connexions have been made with the mains for supplying stables, corrals, hospitals, and storehouses, without any notice having been given to, or authority requested from, this office, which is charged by act of Congress with the care and supervision of all the mains, and the supply of water, (see page 435, vol. 11, Statutes at Large.)

There are, therefore, several thousand feet of pipes laid in this city of which there is no record either in this office or in that of the water registrar, and without any regard to the general system of distribution which should be kept in view. A great quantity of water is also consumed in the navy yard, and lately a turbine wheel has been erected there, which is supplied through a three-inch pipe and used for driving machinery in the pattern shop of the ordnance department. Since this turbine has been in use, the supply of water to the main floor of the Capitol, and in the second stories of many buildings on Capitol hill has been interrupted for some hours during each day.

I therefore respectfully renew the recommendation made on page 3 of the supplemental report of February 22, 1864, that some additional legislation be had by which more complete control of the water mains may be given to this department,

Respectfully submitted.

SILAS SEYMOUR,

Chief Engineer.

Hon. JOHN P. USHER,

Secretary of the Interior.

CONTINGENT EXPENSES OF THE STATE DEPARTMENT.

LETTER
FROM
THE SECRETARY OF STATE,

TRANSMITTING

*Statement of the incidental expenses of the State Department for the year ending
June 30, 1864.*

JANUARY 26, 1865.—Laid on the table and ordered to be printed.

DEPARTMENT OF STATE,
Washington, January 26, 1865.

SIR: The Secretary of State, in obedience to the 20th section of the act entitled "An act legalizing and making appropriations for such necessary objects as have usually been included in the general appropriation bills without authority of law, and to fix and provide for certain incidental expenses of the departments and officers of the government, and for other purposes," approved August 26, 1842, and the act making appropriations for the civil and diplomatic expenses of the government for the year 1836, (section 2,) has the honor to submit to Congress the accompanying statements A, B, C, D, E, and F.

That marked A shows the manner in which the fund for the contingent expenses of the Department of State has been expended, so far as the disbursements have been made by the disbursing clerk of the department, during the fiscal year ending on the 30th June, 1864.

B.—A statement of the balances of same appropriations remaining in the treasury on the 30th June, 1864, and in the hands of the disbursing clerk.

C.—A precise analytical statement of all moneys disbursed by the disbursing clerk of this department during the fiscal year ending 30th June, 1864.

D.—A statement of disbursements from the fund for contingent expenses of foreign intercourse for the year ending on the 30th of November, 1864.

E.—A statement of the contingent expenses of all the missions abroad during the fiscal year ending 30th June, 1864, as stated by the Fifth Auditor.

F.—A statement of the contingent expenses of foreign intercourse during the fiscal year ending June 30, 1864, as stated by the Fifth Auditor.

I have the honor to be, sir, your obedient servant,

WILLIAM H. SEWARD.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

A.

Statement of the manner in which the fund of the contingent expenses of the Department of State has been expended, from July 1, 1863, to June 30, 1864, inclusive, including the publication and distribution of the laws.

To whom paid.	For what object.	Total.
F. Wassman	Repairing clocks, bells, &c.	\$85 74
L. F. Clark	Carpets, &c.	627 85
Charles H. Brown	Washing, &c.	37 50
Washington Gas-light Company	Gas	84 28
Joseph L. Savage	Hardware	17 09
L. J. Middleton & Co.	Ice	100 00
H. Richey	Stoves, &c.	54 00
Warder & Stewart	Wood and coal	766 10
Abraham Somerville	Sawing wood, &c.	127 00
Price & Bennett	Cleaning streets	112 50
Burch & Dice	Repairs, &c.	20 50
Charles McCarthy	Extra watch	9 60
S. Millard	do.	14 40
Jos. Harris	Storing coal	10 00
Alexander F. Stewart & Co.	Towelling	16 00
Thomas C. Burns	Soap and matches	15 00
R. H. Owen	Making sheets, &c.	16 40
Washington Gas-light Company	Gas	192 04
B. H. Clements	Painting, &c.	981 75
William R. Riley & Brothers	Blankets	26 00
Samuel C. & E. Wroe	Livery	67 00
Charles H. Brown	Washing, &c.	37 50
B. F. Green	Soap and candles	27 60
Thomas C. Burns	Soap and matches	12 00
B. L. Bowen	Sweeping chimneys	10 35
Joseph Reynolds & Co.	Gas fixtures, &c.	128 31
Thomas Burley	Whitewashing, &c.	49 00
Burch & Dice	Carpenter's work, &c.	128 75
Samuel Lewis	Repairing clocks, &c.	59 50
D. C. Brainard	Brooms	11 50
J. H. Shannon	Gas economizers	31 85
Charles McCarthy	Extra watch	19 50
Joseph Reynolds & Co.	Plumbing and gas-fitting	69 50
William D. Rogers	Carriage and harness	400 00
Thomas C. Burns	Soap and matches	12 00
L. J. Middleton	Ice	100 00
Washington Gas-light Company	Gas	170 00
F. Wassman	Locks, repairs, &c.	100 25
Burch & Dice	Repairs, &c.	113 20
H. Richey	Stove repairs, &c.	449 00
B. H. Clements	Painting, &c.	50 00
Thomas R. Burley	Cleaning, &c.	6 00
F. X. Dant	Extra labor	25 00
F. A. Lutz	Harness	18 00
Thomas C. Burns	Soap and matches	15 00
Charles H. Brown	Washing, &c.	27 50
Robert Earl & Son	Livery, &c.	40 60
Warder and Stewart	Wood	95 00
J. F. Green	Candles	15 00
Joseph Harris	Sawing wood, &c.	17 50
William Somers	Cleaning snow	32 00
Washington Gas-light Company	Gas	104 65
Joseph Reynolds & Co.	Plumbing, &c.	27 25
Robert Earl & Son	Livery, &c.	56 25
Charles McCarthy	Extra watch	116 80
Charles G. Ball	Chimney-top, &c.	25 00
Charles H. Brown	Washing, &c.	25 00

A.—Contingent expenses of the Department of State, &c.—Continued.

To whom paid.	For what object.	Total.
D. G. Erwin.....	Extra watch.....	\$19 20
W. H. Dice.....	Carpenter's work.....	31 20
William R. Riley & Brother.....	Blankets.....	10 00
Thomas C. Burns.....	Soap and matches.....	13 50
Northedge & Hazleton.....	Watering street.....	16 67
Hugh McGraw.....	Extra watch.....	16 00
Robert Earl & Son.....	Livery, &c.....	54 00
D. G. Erwin.....	Extra watch.....	4 80
Washington Gas-light Company.....	Gas.....	50 47
Charles H. Brown.....	Washing, &c.....	12 50
Thomas Burley.....	Cleaning, &c.....	5 00
Northedge & Hazleton.....	Watering street.....	21 66
L. L. Clements.....	Extra watch.....	6 40
F. X. Dant.....	do.....	29 42
Philp & Solomons.....	Stationery, &c.....	978 74
Samuel Kirby.....	Furniture, repairs, &c.....	428 37
Joseph Reynolds & Co.....	Gas fixtures, &c.....	26 25
Burch & Dice.....	Carpenter's work.....	492 50
Chambers Bros. & Co.....	Copy press.....	21 10
W. H. Cooke.....	Furniture.....	64 00
C. W. Boteler & Son.....	Sundries.....	185 62
Alexander T. Stewart & Co.....	Carpets, &c.....	531 02
Philp and Solomons.....	Stationery, &c.....	780 25
Boteler & Willson.....	Revolving chair.....	12 00
L. F. Clark.....	Upholstering, &c.....	411 55
Corlies & Macy.....	Checks, &c.....	14 50
Samuel Kirby.....	Repairs.....	97 37
Boteler & Willson.....	Chair.....	12 00
Corlies & Macy.....	Stationery, &c.....	528 65
Philp & Solomons.....	do.....	976 78
William W. Farr.....	Clock.....	45 00
L. F. Clark.....	Door-mat, &c.....	73 30
John McDermott.....	Repairs.....	73 04
W. D. Wallach.....	Advertising.....	189 00
American Telegraph Company.....	Telegrams.....	176 56
	Do.....	69 74
John Lockie.....	Newspapers.....	8 96
G. Crandell.....	do.....	7 50
W. J. Murtaugh & Co.....	Advertising.....	280 00
F. A. Lutz.....	Horse fixtures.....	52 37
Samuel C. & E. Wroe.....	Livery.....	40 00
Kebher & Pymell.....	Carriage-hire.....	8 00
Sundry newspapers.....	.....	8 75
M. McMichael.....	Advertising.....	14 20
Little, Brown & Co.....	do.....	26 00
Wheeler & Lynde.....	do.....	6 75
John Keane.....	Hack-hire.....	10 00
Sundry newspapers.....	.....	18 68
E. W. Hansell.....	Railroad tickets.....	30 00
Charles McCarthy.....	Postage stamps.....	12 00
George E. Baker.....	Petty expenses.....	38 98
Morgan & Rhinehart.....	Freight, &c.....	10 80
G. Crandell.....	Newspapers.....	3 75
Sizer & Northrop.....	Advertising.....	4 00
W. C. Bryant & Co.....	do.....	10 30
James Wormley.....	Horse-hire, &c.....	15 00
J. F. Essex.....	Straps.....	4 00
Robert L. Bozzell.....	Horse-shoeing.....	4 77
Morgan & Rhinehart.....	Freight, &c.....	3 18
Charles Hale.....	Advertising.....	49 43
G. Crandell.....	Newspapers.....	11 25
American Telegraph Company.....	Telegrams.....	164 61
National Republican.....	Advertising.....	275 64

A.—Contingent expenses of the Department of State, &c.—Continued.

To whom paid.	For what object.	Total.
Beals, Green & Co.	Newspapers	\$8 00
Baltimore and Ohio Railroad Comp'y.	Freight	15 50
Francis Hall & Co.	Newspapers, &c.	10 34
E. W. Hansell	Railroad tickets	25 00
Charles McCarthy	Postage stamps	12 00
Adams Express Company, Washing- ton.	Freight	20 98
Robert L. Bozzell	Horse-shoeing, &c	5 44
Samuel C. & E. Wroe	Livery	58 88
Proprietor of the Press	Advertising	15 38
William W. Harding	do.	25 20
James W. Chew	Copy of court's opinion, &c	8 50
National Republican	Advertising	44 50
G. Crandell	Newspapers	7 50
E. W. Hansell	Railroad tickets	15 00
Charles McCarthy	Postage stamps	12 00
George E. Baker	Miscellaneous	29 25
Morton McMichael	Advertising	28 80
G. Crandell	Newspapers	3 75
W. J. Murtaugh & Co.	Advertising	106 50
John Lockie	Newspapers	8 40
William Barr	Cleaning snow	9 00
G. Crandell	Newspapers	7 50
George E. Baker	Petty expenses	27 75
E. W. Hansell	Railroad tickets	27 00
Charles McCarthy	Postages	9 00
J. C. Derby	Harper's Monthly	39 00
John Miller	Books and magazines	75 39
Silliman and Dana	Journal	5 00
John Wiley	Subscription	10 50
Charles Lasalle	do.	13 00
Franck Taylor	Expenses on package, &c	9 13
J. C. Derby	Books and magazines	20 25
James K. Simon	Books	7 00
H. M. Murrill	Subscription	20 00
Samuel Colman	Books, &c.	496 73
D. Van Nostrand	do.	16 00
Samuel Colman	do.	442 82
John Miller	do.	109 66
J. C. Derby	Rebellion Record	15 50
J. Disturnell	Books	2 00
W. H. Brainerd	do.	2 50
W. C. Church	Subscription	5 00
J. Disturnell	United States Registers	9 00
Hudson Taylor	Books and magazines	21 30
Rafael Alvarez	Subscription	20 00
William B. Dana	do.	10 00
Samuel Colman	Books, &c.	106 43
J. Bishop	Newspapers, &c.	51 60
Andrew Boyd	Books	20 00
G. Crandell	Newspapers	3 75
C. B. Richardson	Pamphlets on the war	18 80
Charles Scribner	Book	5 00
Dawson & Co.	Subscription	24 00
John Miller	Books and magazines	130 70
Samuel Colman	do.	79 05
T. C. Bohn	Congressional Directory	6 00
Thomas B. Fox	Subscription	4 00
William C. Bryant & Co.	do.	10 00
William C. Little	Books	25 00
Samuel Colman	Books, &c.	38 92
John Scirving	Picture	30 00
B. Mansfield	Books	5 00

A.—Contingent expenses of the Department of State, &c.—Continued.

To whom paid.	For what object.	Total.
W. H. Braund	Books	\$5 50
James Sheeley	do	4 50
Samuel Colman	do	155 65
L. Kehoe	Subscription	6 00
W. H. & O. H. Morrison	Books	28 00
J. W. Wilson	do	16 00
William S. King	Congressional Directory	25 00
J. C. Derby	Maps, &c.	14 50
J. McC. Armbrusser	Books	10 50
John Miller	do	148 77
J. Disturnell	Post Office Directories	12 00
Hudson Taylor	Books	26 65
Derby & Miller	Maps, &c.	60 50
George W. Childs	National Almanac	41 67
Herring & Co.	Safes	304 80
Gales & Seaton	Subscription	160 00
W. J. Stillman	Expenses of rent, &c.	254 76
Benjamin Marsh	Watches, &c.	2,225 00
H. Dollner	Rescue of American citizens	50 00
Charles Knickerbocker	Engraving, &c.	900 00
W. Somers & L. L. Clements	Coopering	6 00
H. Richey	Tin boxes	30 00
Burch & Dice	Boxes, &c.	149 00
Harnden's Express Company	Freight	155 18
W. R. Riley & Bro.	Cotton	31 60
Lucy Caulk	Making bags	12 30
R. S. McMurdy	Gum-arabic, &c.	47 00
Mary A. Graves	Labor, &c.	41 50
Charles Knickerbocker	Engraving, &c.	450 00
Samuel Lewis	Boxes, engraving, &c.	8 50
Benjamin Marsh	Gold watch	325 00
B. P. Johnson	Contingent expenses	1,036 94
Richard H. Dana, jr.	Services	150 00
George A. Thurston	do	100 00
Peddle & Morrison	Trunks, &c.	42 50
Rice & Mickel	Flags, &c.	275 00
William J. Murtaugh & Co.	Subscription	80 50
Harnden's Express Company	Freight	27 40
do	do	20 20
do	do	19 90
Burch & Dice	Boxes, &c.	49 50
W. R. Riley & Bro.	Cotton	18 00
Lucy A. Caulk	Making bags	4 55
Burch & Dice	Boxes, &c.	38 50
Faberty, Erwin, Barr, Stainsby, Byrnes & Millard	Proof-reading, packing, &c.	810 00
Thomas H. Dudley	Expenses, &c.	970 88
Samuel Whiting	do	50 40
George W. Van Horn	Travelling expenses	59 06
W. R. Riley & Bro.	Cotton	36 00
Lucy Caulk	Making bags	10 65
Burch & Dice	Boxes, &c.	37 25
Joseph L. Savage	Hardware	28 43
Harnden's Express Company	Freight	41 90
H. Richey	Tin boxes	21 00
Harnden's Express Company	Freight	15 75
Adams Express Company	do	24 06
F. Wassman	Castings, &c.	50 00
Philp & Solomons	Stationery	508 50
Faberty, Erwin, Barr, Byrnes, Dant & Millard	Proof-reading, packing, &c.	825 00
Benjamin Marsh	Watches	1,125 00
Preston King	Services and expenses	277 55

A.—Contingent expenses of the Department of State, &c.—Continued.

To whom paid.	For what object.	Total.
Charles Knickerbocker	Engraving, &c.....	\$675 00
Adams Express Company.....	Do.....	675 00
W. H. Dice.....	Freight.....	17 72
Harnden's Express Company.....	Boxes.....	131 00
Adams Express Company.....	Freight.....	96 86
Thomas Sampson.....	do.....	6 65
James Q. Howard.....	Travelling expenses.....	840 00
Herring & Co.....	Expenses.....	1,056 91
National Republican.....	Safe.....	160 00
Tiffany & Co.....	Subscription.....	205 00
Ball, Black & Co.....	Engraving, &c.....	15 25
Benjamin Marsh.....	do.....	6 00
For extra clerk hire.....	Watches, &c.....	1,240 00
Quincy (Ill.) Whig.....	Publishing the laws.....	9,600 17
Central (Col.) Register.....	do.....	335 00
Topeka (Kan.) Record.....	do.....	335 00
Cleveland (O.) Herald.....	do.....	335 00
Detroit (Mich.) Advertiser.....	do.....	335 00
St. Paul (Minn.) Press.....	do.....	335 00
Worcester (Mass.) Spy.....	do.....	335 00
Gales & Seaton.....	Papers for publishers.....	300 00
Columbia (Mo.) Statesman.....	Publishing the laws.....	335 00
Yankton (Da.) Dakotian.....	do.....	335 00
Lansing (Mich.) Republican.....	do.....	335 00
Pittsburg (Pa.) Gazette.....	do.....	335 00
Leavenworth (Kan.) Conservative.....	do.....	335 00
Parkersburg (Va.) Gazette.....	do.....	335 00
Nashville (Tenn.) Union.....	do.....	335 00
Louisville (Ky.) Journal.....	do.....	335 00
Des Moines (Iowa) Register.....	do.....	335 09
Lafayette (Ind.) Courier.....	do.....	335 00
Trenton (N. J.) Gazette.....	do.....	335 00
Hartford (Ct.) Courant.....	do.....	335 00
Claremont (N. H.) Eagle.....	do.....	335 00
Wilmington (Del.) Journal.....	do.....	335 00
Centreville (Md.) Times.....	do.....	422 00
Boston (Mass.) Advertiser.....	do.....	335 00
Concord (N. H.) Democrat.....	do.....	335 00
Milwaukie (Wis.) Sentinel.....	do.....	335 00
Denver (Cal.) News.....	do.....	335 00
Oregon Argus.....	do.....	964 00
Omaha (Neb.) Republican.....	do.....	335 00
Madison (Wis.) Journal.....	do.....	335 00
Santa Fé (N. M.) Gazette.....	do.....	335 00
Newport (R. I.) Mercury.....	do.....	335 00
Rutland (Vt.) Herald.....	do.....	335 00
Brownsville (Neb.) Advertiser.....	do.....	422 00
Dakota Republican.....	do.....	335 00
Gales & Seaton.....	Papers for publishers.....	310 00
Salem (Oregon) Argus.....	Publishing the laws.....	670 00
Marysville (Cal.) Appeal.....	do.....	422 00
New Haven (Ct.) Courier.....	do.....	335 00
Olympia (W. T.) Standard.....	do.....	670 00
Gales & Seaton.....	Papers for publishers.....	177 20
Bangor (Me.) Courier.....	Publishing the laws.....	335 00
Lewiston (Me.) Journal.....	do.....	335 00
St. Lawrence (N. Y.) Republican.....	do.....	335 00
Smyrna (Del.) Times.....	do.....	335 00
Brownsville (Neb.) Advertiser.....	do.....	335 00

B.

Statement of balances of appropriations for the incidental and contingent expenses of the Department of State on June 30, 1864, including publishing and distributing the laws, in the treasury and in the hands of the disbursing clerk.

For what object.	In the treasury.	In the hands of the disbursing clerk.
Stationery, blank books, binding, &c.....	\$11,237 29	\$6,153 31
Publishing the laws in pamphlet form, &c.....	233 00	1,655 11
Proof-reading, packing, distributing laws, &c.....	1,113 97	1,163 85
Miscellaneous items.....	273 43	2,932 47
Compensation of four watchmen and two laborers in northeast executive building.....	3 34	.....
Fuel, lights, and repairs in northeast executive building.....	2,214 19	1,062 54
To purchase Howard's Reports of the Decisions of the Supreme Court.....	750 00	.....
Extra clerk hire and copying.....	3,093 24	856 52
Copper plate printing, books and maps.....	7 70	2,426 37
Total.....	18,926 16	16,250 17

S. B. COLBY, *Register.*

TREASURY DEPARTMENT,
Register's Office, January 18, 1865.

C.

Analytical statement of all the moneys disbursed by the disbursing clerk of the Department of State during the fiscal year ending June 30, 1864.

For contingent expenses of the Department of State, including publishing and distributing laws and documents, &c.....	\$41,976 24
For salaries of Secretary of State, Assistant Secretary of State, and of the clerks, messenger, assistant messenger, and laborers in his office.....	57,400 00
For salaries of watchmen and laborers of the northeast executive building.....	3,600 00
For contingent expenses of northeast executive building.....	6,298 50
For contingent expenses of all the missions abroad.....	1,017 76
For contingent expenses of foreign intercourse.....	43,195 49
For expenses of rescuing American citizens from shipwreck.....	4,994 75
For the purchase of blank books, stationery, arms of the United States, seals, presses, flags, and for the payment of postage and miscellaneous expenses of the consuls.....	31,201 96
For office rent of those consuls general, consuls, and commercial agents who are not allowed to trade.....	30,412 32
For preservation of the archives of the several consulates and commercial agencies of the United States.....	464 80
For expenses of the representation of the industrial interests of the United States at the exhibition of all nations at London in 1862.....	1,036 94
To enable the Secretary of State to have prepared copies of the settlement of boundaries of States having boundaries with foreign states, with maps and charts relating thereto.....	2,700 00
Expenses under neutrality act.....	3,254 80
Expenses of habeas corpus.....	250 00

D.

Statement of expenditures from the fund for the contingent expenses of foreign intercourse from December 1, 1863, to November 30, 1864, inclusive, made agreeably to the second section of the act of May 9, 1836, entitled "An act making appropriations for the civil and diplomatic expenses of government for the year 1836."

To whom paid.	For what object.	Total.
J. Q. A. Ward	Pistols, &c.	\$350 00
Oscar Irving	Despatch agent	1,113 52
Jonathan Amory	do.	444 00
Ball, Black & Co.	Pistols	200 00
J. Q. A. Ward	Swords, &c.	1,600 00
Washington post office	Postage	667 81
American Telegraph Company	Despatches	498 00
James E. Harvey	Expenses	784 21
J. A. Johnson	Loss on exchange	156 02
A. M. Hancock	do.	16 12
National Republican	Advertising	83 50
National Intelligencer	do.	100 00
Frederick Courtenay	Engraving	10 00
Thomas Taylor	Despatch agent	177 63
W. H. Vesey	Bearer of despatches	200 00
George F. Talbot	Services	96 94
American Telegraph Company	Despatches	78 98
Joseph Gutman, jr.	Translation	20 00
Washington Evening Star	Advertising	210 50
James S. Mackie	Expenses	15 00
American Telegraph Company	Despatches	100 11
National Republican	Advertising	85 00
National Intelligencer	do.	75 00
Philp & Solomons	Stationery	420 00
C. S. Hewlett	Furniture	469 80
James E. Harvey	Expenses, &c.	483 72
James Monroe	do.	458 74
Howe & Wells	do.	18 00
American Telegraph Company	Despatches	81 21
National Republican	Advertising	110 50
Jonathan Amory	Despatch agent	430 00
Oscar Irving	do.	1,039 91
C. Cushing	Books	50 00
R. S. Chew	Travelling expenses	17 95
do.	do.	28 35
C. S. Underwood	do.	17 00
Washington city post office	Postage	730 92
Thomas Taylor	Despatch agent	173 50
Gales & Seaton	Advertising	109 75
National Republican	do.	134 00
American Telegraph Company	Despatches	28 56
Gales & Seaton	Advertising	90 00
Samuel Lewis	Silver treaty boxes, &c.	1,487 00
George D. Allen	Services	35 60
J. W. Wilson	Books	160 00
R. C. Fox	Despatches	93 09
C. M. Allen	Expenses	125 00
James E. Harvey	do.	499 50
Thomas Savage	do.	360 00
Franck Taylor	Almanacs, &c.	259 40
George J. Abbot	Travelling expenses	18 95
National Republican	Advertising	85 00
Gales & Seaton	do.	116 20
W. D. Wallach	do.	297 50
E. D. Webster	Services	35 00

D.—Contingent expenses of foreign intercourse, &c.—Continued.

To whom paid.	For what object.	Total.
N. Gunnison	Expenses	\$111 39
Oscar Irving	Despatch agent	1,087 80
Jonathan Amory	do.	428 00
R. L. Robertson	Expenses	447 32
Alexander Gardner	Photographs	25 00
Washington city post office	Postage	754 05
Thomas Taylor	Despatch agent	178 57
Washington Daily Chronicle	Advertising	534 94
Henry S. Wetmore	Travelling expenses	496 15
R. H. Dana	Expenses	75 00
D. Thurston	do.	32 00
Levi H. Williams	Compensation, &c.	67 64
James Q. Howard	Expenses	186 72
Thomas Savage	Expenses, &c.	444 44
W. D. Wallach	Advertising	335 00
John B. D. Cogswell	Services	25 00
Charles Knickerbocker	Printing	12 50
James Monroe	Expenses	702 38
American Telegraph Company	Despatches	433 41
National Republican	Advertising	476 00
Gales & Seaton	do.	325 00
William M. Evarts	Compensation, &c.	6,010 86
Robert Murray	Expenses	1,541 75
Benjamin Franklin	do.	860 00
President's Approval	Expenses	4,859 59
Thomes Savage	Despatch agent	1,000 02
Oscar Irving	do.	2,132 86
Jonathan Amory	do.	450 00
Galt & Bro.	Packing	10 00
Message Franco-Americain	Subscription	14 00
A. H. Shultz	Services	360 00
George W. Childs	Almanacs	45 00
Baltimore American	Advertising	24 75
James E. Harvey	Expenses	524 20
S. J. Bowen	Postages	717 62
Thomas Taylor	Despatch agent	199 98
Washington Evening Star	Advertising	250 00
National Republican	do.	643 00
Gales & Seaton	Advertising, &c.	81 50
American Telegraph Company	Despatches	743 76

E.

Statement of expenses of all missions abroad for contingencies and loss by exchange from July 1, 1863, to June 30, 1864, as shown by accounts adjusted in the Fifth Auditor's office, other than those which may have been paid by the disbursing clerk of the Department of State.

Mission.	Loss by exchange.	Contingencies.	Total.
GREAT BRITAIN.			
Charles F. Adams, minister.....		\$1, 173 20	\$1, 173 20
FRANCE.			
W. L. Dayton, minister.....	\$149 55	2, 455 74	2, 465 29
RUSSIA.			
C. M. Clay, minister.....		1, 232 14	1, 232 14
PRUSSIA.			
N. B. Judd, minister.....	190 46	529 80	720 26
AUSTRIA.			
J. L. Motley, minister.....		481 99	481 99
MEXICO.			
Thomas Corwin, minister.....		226 00	226 00
SPAIN.			
G. Koerner, minister.....	234 46	830 96	1, 065 44
BRAZIL.			
J. Watson Webb, minister, accounts for loss by exchange unsettled.....		1, 000 00	1, 000 00
CHINA.			
A. Burlingame, minister, accounts not received.....			
BELGIUM.			
H. S. Sanford, minister.....	65 50	1, 561 88	1, 627 38
PERU.			
C. Robinson, minister.....	15 53	370 55	386 08
ITALY.			
G. P. Marsh, minister, accounts not received.....			
TURKEY.			
E. Joy Morris, minister.....	353 46	2, 395 18	2, 748 64

E.—*Statement of expenses of all missions abroad, &c.*—Continued.

Mission.	Loss by exchange.	Contingencies.	Total.
SWEDEN AND NORWAY.			
J. S. Haldeman, minister	\$145 79	\$187 15	\$332 94
DENMARK.			
B. R. Wood, minister		335 69	335 69
GUATEMALA.			
E. O. Crosby, minister		207 74	207 74
SWITZERLAND.			
G. G. Fogg, minister		351 87	351 87
PORTUGAL.			
J. E. Harvey, minister	117 83	1,015 73	1,133 56
PONTIFICAL STATES.			
R. M. Blatchford, minister, accounts not received			
NETHERLANDS.			
J. S. Pike, minister		471 17	471 17
NICARAGUA.			
A. B. Dickinson, minister	487 50	637 40	1,124 90
NEW GRANADA.			
A. A. Burton, minister		104 75	104 75
HONDURAS.			
T. H. Clay, minister	12 50	472 27	484 77
ARGENTINE CONFEDERATION.			
R. C. Kirk, minister	148 03	111 47	259 50
CHILI.			
T. H. Nelson, minister		1,215 95	1,215 95
PARAGUAY.			
C. A. Washburn, minister	1,596 97	461 20	2,058 17
HAWAIIAN ISLANDS.			
J. McBride, minister	435 73	170 85	606 58

E.—*Statement of expenses of all missions abroad, &c.*—Continued.

Mission.	Loss by exchange.	Contingencies.	Total.
ECUADOR.			
F. Hassaurek, minister.....	\$406 17	\$344 38	\$750 55
VENEZUELA.			
E. D. Culver, minister		124 98	124 98
COSTA RICA.			
C. N. Riotte, minister	1, 153 53	225 37	.....
SALVADOR.			
J. R. Partridge, minister.....		323 75	1, 378 90
HAYTI.			
B. F. Whidden, commissioner, &c.....		97 95	97 95
BOLIVIA.—(No returns.)			
Baring Bros. & Co., United States bankers, London, on remittances made by United States Treasurer..	35, 131 99	.....	35, 131 99
ALEXANDRIA.			
W. S. Thayer, consul general		884 11	884 11
JAPAN.			
R. H. Pruyn, minister.....	5, 779 47	677 25	6, 456 72
Total.....		.....	62, 499 21

Respectfully submitted :

C. M. WALKER, Auditor.

TREASURY DEPARTMENT,
Fifth Auditor's Office, January 25, 1865.

F.

Statement of contingent expenses of foreign intercourse from July 1, 1863, to June 30, 1864, as shown by adjustments of accounts in the office of the Fifth Auditor, other than those which may have been paid by the disbursing clerk of the Department of State.

Consulates and consul.	Total.
Havana, T. Savage, vice-consul.....	\$350 24
Hong Kong, H. N. Conger, vice-consul.....	75 00
Genoa, D. H. Wheeler, ".....	90 00
Liverpool, T. H. Dudley, ".....	13,039 40
London, F. H. Morse, ".....	8,666 53
Total.....	22,221 17

Respectfully submitted:

C. M. WALKER, *Auditor.*

TREASURY DEPARTMENT,
Fifth Auditor's Office, January 25, 1865.

RECEIPTS AND EXPENDITURES OF THE UNITED STATES
MINT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

*An account of the receipts and expenditures of the United States mint, for the
fiscal year ending June 30, 1864.*

JANUARY 26, 1865.--Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *January 24, 1865.*

SIR: I have the honor to transmit herewith, in accordance with the act of
April 2, 1792, an account of the receipts and expenditures of the United States
mint for the fiscal year ending June 30, 1864.

I am, respectfully,

W. P. FESSENDEN,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

*Statement of the ordinary receipts and expenditures of the mint of the United
States, Philadelphia, for the fiscal year ending June 30, 1864.*

Balance of funds on hand at the commencement of the fiscal year	\$73, 169 62
Received during the year from the treasury of the United States	141, 150 00
Received from miscellaneous sources	892 90
Total means available	215, 212 52
Expended for incidentals	14, 415 75
" " wages	101, 236 70
" " salaries	26, 317 55
Total expenditure	141, 970 00
Balance unexpended	73, 242 52

OWNERS OF SLAVES ENLISTED AS VOLUNTEERS.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of the 17th instant, in relation to appointment of commissioners to award compensation to the owners of slaves enlisted as volunteers.

JANUARY 26, 1865. —Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 25, 1865.

SIR: In answer to the resolution of the House of Representatives dated the 17th instant, in relation to the appointment of commissioners in the slave States, to award to the owners of slaves enlisted as volunteers compensation for their services, I have the honor to say, in reply to the first branch of the inquiry, that commissioners have been appointed in the States of Maryland and Delaware, and that in the other slave States, by the President's direction, no appointments have yet been made.

In answer to the second branch of the resolution, I have the honor to state that the amount of the commutation fund is reported by the provost marshal to be \$12,170,663 45, a portion of which has been assigned for the payment of bounties required in raising new troops. It is believed, however, that there will be sufficient to pay to the owners of slaves the sum allowed by the act of Congress.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

PAYMENTS TO ILLINOIS CENTRAL RAILROAD.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of the 16th instant, in relation to payments to the Illinois Central Railroad Company.

JANUARY 27, 1865. — Referred to the Committee of Claims and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 27, 1865.

SIR: In answer to the resolution of the House of Representatives of the 16th instant, inquiring whether or not any payments have been made to the Illinois Central railroad since the passage of the House resolution of the last session of Congress, and if so, how much, and by what authority, I have the honor to state, first, that payments have been made to the Illinois Central railroad since the passage of the resolution referred to; second, that said payments, as reported by the Quartermaster General, amount to the sum of \$552,597 40; third, that they have been made by authority of the President of the United States.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

ARMY REGISTER.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House relative to the publication of the Army Register.

JANUARY 30, 1865.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 28, 1865.

SIR: I transmit herewith the report of the Adjutant General, in answer to the House resolution in relation to the publication of a full Army Register, approved July 30, 1864.

I am, sir, very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, January 28, 1865.

Sir: In compliance with your instructions indorsed on the resolution of the House of Representatives, dated the 17th instant, requesting information as to "whether there has been any compliance with the requirements of the joint resolution of the Senate and House of Representatives in Congress assembled, entitled a 'Joint Resolution to provide for the publication of a full Army Register,' approved July 30, 1864, and, if not, why said resolution has not been obeyed," I have the honor to report as follows:

The Army Register, regular establishment, could soon be put to press, if no considerations of military expediency forbid. The list of volunteer officers is prepared up to January 1, 1864, so far as the nature of the work would admit. In order to obtain accurately the changes by casualties and new appointments, an extensive correspondence has been conducted with all the regiments in service, and much time has been consumed in this way, owing to changes of sta-

tion, marches, &c. The list could be amended so as to be complete to the date mentioned in about six weeks, there being many casualties, only recently ascertained, to be added to the original list. The preparation of the list for the year 1864 has already been commenced. The delay in preparing the first list was occasioned by the difficulty of ascertaining accurately the numerous changes which have taken place from death, resignation, and other casualties of war.

I am, sir, very respectfully, your most obedient servant.

E. D. TOWNSEND,
Assistant Adjutant General.

Hon. EDWIN M. STANTON,
Secretary of War.

MAJOR GENERAL H. W. HALLECK.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of the 25th instant, in relation to Major General H. W. Halleck.

JANUARY 30, 1865.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 23, 1865.

SIR: I transmit herewith the report of the Adjutant General, with accompanying orders, in reply to the resolution of the House of Representatives dated January 25, 1865, inquiring concerning the duties and allowances of Major General H. W. Halleck, United States army.

I am, sir, very respectfully, your obedient servant,

E. M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

ADJUTANT GENERAL'S OFFICE,
Washington, D. C., January 28, 1865.

SIR: In answer to the resolution of the House of Representatives of January 25, 1865, copies of the order of the President of March 12, 1864, placing Major General H. W. Halleck on duty as chief of staff of the army, and of the order of the Secretary of War that the chief of staff receive the same allowance as if commanding a military department, are transmitted herewith.

It has been the usage of the War Department to give to officers exercising command over two or more military departments the same allowances as to his subordinate who commands only a single military department. The War Department has uniformly so construed the law.

Very respectfully, your obedient servant,

E. D. TOWNSEND,
Assistant Adjutant General.

Hon. E. M. STANTON,
Secretary of War.

[General Orders, No. 98.]

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, March 12, 1864.

The President of the United States orders as follows:

I. Major General H. W. Halleck is, at his own request, relieved from duty as general-in-chief of the army, and Lieutenant General U. S. Grant is assigned to the command of the armies of the United States. The headquarters of the army will be in Washington, and also with Lieutenant General Grant, in the field.

II. Major General H. W. Halleck is assigned to duty in Washington, as chief of staff of the army, under the direction of the Secretary of War and the lieutenant general commanding. His orders will be obeyed and respected accordingly.

III. Major General W. T. Sherman is assigned to the command of the military division of the Mississippi, composed of the departments of the Ohio, the Cumberland, the Tennessee and the Arkansas.

IV. Major General J. B. McPherson is assigned to the command of the department and army of the Tennessee.

V. In relieving Major General Halleck from duty as general-in-chief, the President desires to express his approbation and thanks for the able and zealous manner in which the arduous and responsible duties of that position have been performed.

By order of the Secretary of War.

E. D. TOWNSEND,
Assistant Adjutant General.

Official :

E. D. TOWNSEND,
Assistant Adjutant General.

WAR DEPARTMENT,

Washington, D. C., March 12, 1864.

A major general, while on duty as chief of staff of the army, will receive the same allowance as if commanding a military department.

EDWIN M. STANTON,
Secretary of War.

Official copy :

J. C. KELTON, A. A. G.

H. Q. A., *January 28, 1865.*

OFFICERS ASSIGNED IN THE QUARTERMASTER'S DEPARTMENT.

LETTER
FROM
THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of the 25th instant, in relation to the assignment of officers under the act for the better organization of the Quartermaster's Department.

JANUARY 30, 1865. —Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 28, 1865.

SIR: In reply to the resolution of the House of Representatives dated the 25th instant, I transmit herewith the report of the Adjutant General, submitting "a list of all officers assigned under the tenth, eleventh and twelfth sections of the 'Act to provide for the better organization of the Quartermaster's Department,' approved July 4, 1864, stating the duty to which each of said officers has been assigned, the rank such assignment entitles him to, and whether selected from the volunteer service or from the regular army, and from what former duty taken."

I am, sir, very respectfully, your obedient servant,

EDWIN M. STANTON, *Secretary of War.*

HON. SCHUYLER COLFAX,

Speaker of the House of Representatives.

WAR DEPARTMENT,
Adjutant General's Office, Washington, January 28, 1865.

SIR: I respectfully submit herewith "a list of all officers assigned under the tenth, eleventh and twelfth sections of the 'Act to provide for the better organization of the Quartermaster's Department,' approved July 4, 1864, stating the duty to which each of said officers has been assigned, the rank such assignment entitles him to, and whether selected from the volunteer service or from the regular army, and from what former duty taken," called for by a resolution of the House of Representatives, dated January 25, 1865.

I am, sir, very respectfully, your most obedient servant,

E. D. TOWNSEND,
Assistant Adjutant General.

HON. EDWIN M. STANTON, *Secretary of War.*

List of officers assigned to duty in the Quartermaster's Department, under the tenth, eleventh, and twelfth sections of the act approved July 4, 1864.

Names.	To what duty assigned.	Rank.	From what force selected.	From what duty taken.
J. A. Ellison	Chief quartermaster department of Washington.	Colonel	Volunteers	On duty at Camp Distribution, as assistant quartermaster. Relieved.
M. J. Lindington	do	do	do	Division quartermaster first division second army corps.
J. G. Johnson	Chief quartermaster department of Staquebans	do	do	As assistant quartermaster and acting chief quartermaster at Harrisburg, Pa.
C. H. Hoyt	Chief quartermaster northern department of Virginia and N. Carolina	do	do	From Quartermaster General's Office, as assistant quartermaster.
R. C. Webster	do	do	do	As assistant quartermaster at Newbern, North Carolina.
A. R. Eddy	Chief quartermaster department of the south	do	Regulars	As chief quartermaster at Memphis, Tennessee. Relieved.
John C. McFerran	Chief quartermaster department of New Mexico	do	do	As chief quartermaster department of New Mexico.
Rydon O. Carr	Chief quartermaster department of the Arkansas	do	Volunteers	As chief quartermaster seventh army corps.
Michael C. Garber	Chief quartermaster department of the Tennessee	do	do	As assistant quartermaster at Alexandria, Louisiana.
James L. Donaldson	Chief quartermaster department of the Cumberland	do	do	As assistant quartermaster's department, Cumberland.
Edwin B. Babbitt	Chief quartermaster department of the Pacific	do	do	As deputy quartermaster general, department Pacific.
R. N. Buchelder	Chief quartermaster army of the Potomac	do	Volunteers	As chief quartermaster second army corps.
Langdon C. Easton	Chief quartermaster army of the division of Mississippi	do	do	As chief quartermaster department of the Cumberland. Relieved.
John F. Conklin	Chief quartermaster army of the Tennessee	do	Volunteers	As assistant quartermaster at Jonesboro', Georgia.
G. S. Dodge	Chief quartermaster army of the James	do	do	As division quartermaster first division eighteenth army corps.
J. H. Perry	Chief quartermaster principal depot, Louisville, Ky	do	do	As depot quartermaster at Louisville, Kentucky. Relieved.
George F. Clark	do	do	do	As assistant quartermaster at Baltimore, Maryland.
R. M. Newport	Chief quartermaster principal depot, Baltimore, Md	do	do	As deputy quartermaster general.
D. H. Vinton	Chief quartermaster principal depot, New York, N. Y.	do	do	As assistant quartermaster at Boston, Massachusetts.
W. W. McKim	Chief quartermaster principal depot, Cincinnati, Ohio	do	Regulars	As depot quartermaster at Chicago, Illinois.
Joseph A. Potter	Chief quartermaster principal depot, Chicago, Illinois	do	do	As depot quartermaster at Columbus, Ohio.
Ramond Burr	Chief quartermaster principal depot, Columbus, Ohio	do	Volunteers	As depot quartermaster at City Point, Virginia. Resigned, Nov. 9, 1864.
P. P. Pitkin	Chief quartermaster principal depot, City Point, Va.	do	do	As assistant quartermaster artillery brigade fifth army corps.
Joel D. Crutenden	Inspector of the Quartermaster's Department	do	do	As chief quartermaster department of the Tennessee.
Judson D. Blingham	do	do	Regulars	As chief quartermaster fifth army corps.
W. H. Owen	do	do	Volunteers	As chief quartermaster department of Virginia and North Carolina.
Herman Biggs	do	do	Regulars	As assistant quartermaster, member board of investigation, Washington, D. C.
G. A. Pierce	do	do	Volunteers	In charge of disbursements, military railroads, Tennessee.
John C. Crane	do	do	do	As chief quartermaster cavalry bureau.
James A. Ekin	First division of the Quartermaster General's Office	do	do	From duty in Quartermaster General's Office.
Alexander J. Perry	Second division of the Quartermaster General's Office	do	Volunteers	From duty in Quartermaster General's Office.
George D. Wise	Third division of the Quartermaster General's Office	do	do	As chief quartermaster of western river transportation.
L. B. Parsons	Fourth division of the Quartermaster General's Office	do	do	As assistant quartermaster at New York.
S. L. Brown	Fifth division of the Quartermaster General's Office	do	do	From duty in Quartermaster General's Office.
J. J. Duns	Sixth division of the Quartermaster General's Office	do	Regulars	From duty in the Quartermaster General's office.
G. V. Rutherford	Eighth division of the Quartermaster General's office	do	Volunteers	From duty at headquarters first cavalry division.
Benjamin C. Card	Ninth division of the Quartermaster General's office	do	do	From duty at headquarters third cavalry division.
J. H. Tallman	Division quartermaster first division cavalry corps	Major	Volunteers	From third cavalry division, division of the Mississippi.
Thomas P. Johnson	Division quartermaster third cavalry division	do	do	From first division second army corps. Since relieved.
G. Z. Dunbar	Division quartermaster third cavalry division, division of Mississippi	do	do	From second division second army corps. Relieved.
M. J. Lindington	Division quartermaster first division second army corps	do	do	
Geo. A. Shaulenberger	Division quartermaster second division second army corps	do	do	

George W. Johns	Division quartermaster third division second army corps	do.	From third division second army corps.
Aug. L. Thomas	Division quartermaster first division fifth army corps	do.	From first division fifth army corps.
Rufus C. Swop	Division quartermaster third division fifth army corps	do.	From fourth division fifth army corps.
M. H. Mandeville	Division quartermaster fourth division fifth army corps	do.	As assistant quartermaster artillery brigade, second army corps.
W. H. D. Cochran	Division quartermaster second division ninth army corps	do.	From headquarters ninth army corps, as acting chief quartermaster.
Peter Hickland	Division quartermaster third division ninth army corps	do.	As assistant quartermaster third division ninth army corps. Relieved.
Henry Bowman	Division quartermaster fourth division ninth army corps	do.	As assistant quartermaster artillery reserve, army Potomac. Relieved.
J. W. Hart	Division quartermaster first div'n eighteenth army corps	do.	As assistant quartermaster at Bermuda Hundred. Relieved.
George S. Dodge	do.	do.	As post quartermaster at Norfolk, Va.
Nelson Pato	Div'n quartermaster second div'n eighteenth army corps	do.	From duty at headquarters eighteenth army corps.
A. B. Lawrence	Division quartermaster third div'n eighteenth army corps	do.	As assistant quartermaster at Norfolk, Va.
G. J. Carney	Harden's division twenty-second army corps	do.	From duty at headquarters department of Washington.
Hiram Smith	Division of troops under General Foster.	do.	As depot quartermaster at Baltimore, Md.
Charles W. Thomas		do.	Regulars

RECAPITULATION.

	COLONELS.		MAJORS.	
	From reg- ulars.	From vol- unteers.	From reg- ulars.	From vol- unteers.
Chief quartermasters of military departments	5	6		
Chief quartermasters of armies in the field	1	3		
Chief quartermasters of principal depots	3	5		
Inspectors of the quartermaster's department	2	4		
Divisions in the Quartermaster General's office	3	5		
Division quartermasters			1	18
Aggregate	14	23	1	18
CASUALTIES.				
Relieved.				
Chief quartermasters of military departments	1	1		
Chief quartermasters of armies in the field		3		
Chief quartermasters of principal depots		1		
Division quartermasters				5
Resigned.				
Chief quartermaster principal depot		1		
Aggregate	1	3		5
Aggregate remaining	13	20	1	13
				14

4 OFFICERS ASSIGNED IN QUARTERMASTER'S DEPARTMENT.

NOTE.—There are nine division quartermasters in the Quartermaster General's Office allowed, of which eight have been filled, leaving the vacancy for selection from the volunteers. There is also a vacancy of chief quartermaster of the military division of Mississippi, to be filled from the volunteer force; and two vacancies of chief quartermasters of military departments, and two of principal depots, to be filled by selection. Out of the forty-three positions of colonels enumerated, thirty-seven of which have been filled, thirteen only are now occupied by regulars.

E. D. TOWNSEND,
Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE,
January 28, 1865.

RECRUITS FOR OLD REGIMENTS.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of December 15, 1864, respecting recruits enlisted to fill up old regiments.

JANUARY 30, 1865.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 28, 1865.

SIR : In answer to the resolution of the House, dated December 15, 1864, making inquiries concerning certain alleged letters and orders respecting recruits enlisted to fill up old regiments, I have the honor to submit the annexed report of the Adjutant General.

To the resolution of the House of Representatives of the 7th of January, relating to the same subject, and inquiring why the information called for by the previous resolution had not been furnished, I have the honor to state that the delay in answering was occasioned by the pressure of business upon this department, and the necessity of examining orders, correspondence, and muster-rolls, embracing a period of more than two years, and relating to the enlistment of many thousand soldiers.

The exigencies of the service in the field, and absence occasioned by sickness or on public business, have much reduced the experienced force in this department. This and the transaction of daily business during the sessions of Congress unavoidably protract answers to calls by committees and Congress for information that requires examination of the voluminous correspondence and rolls of the department.

Your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,
Washington, D. C., January 28, 1865.

SIR : I have the honor to acknowledge the receipt, on the 16th ultimo, of your reference of the following resolution of the House of Representatives:

"DECEMBER 15, 1864.

"On motion of Mr. HOLMAN,

"*Resolved*, That the Secretary of War be directed to furnish to the House copies of the order issued from his department, on the 21st day of December, 1863, in regard to recruits enlisted with conditions that they should be discharged when their regiments were mustered out of service; also, copy of order or letter dated the 22d day of December, 1863, and addressed to the governor of the State of Massachusetts, in regard to recruits to fill up old regiments, and that he inform the House whether the principles announced in the order above mentioned have been applied to all soldiers mustered into the service to fill up the old regiments.

"Attest:

"EDWARD McPHERSON, *Clerk*."

In reply, I respectfully report as follows:

1st. No order of December 21, 1863, such as appears contemplated by the aforesaid resolution, was issued by this department.

2d. No order or letter of December 22, 1863, was addressed to the governor of the State of Massachusetts, in regard to recruits to fill up old regiments.

A copy of a telegram, of July 21, 1862, believed to be the one contemplated by the resolution, and referring to that subject, is submitted herewith.

In accordance with the intent of that telegram, the recruits enlisted under its special authority in the year 1862 were mustered out with their regiments, but it was held inapplicable to subsequent enlistments in 1863. By a letter to Governor Andrew on the 28th of December, 1863, which may be the same alluded to in the resolution, a copy whereof is annexed, he was informed of the view taken by the department; and that while those enlisted specially for the unexpired term, under the telegram of July 21, would be mustered out in accordance with it, that rule was not then in force.

3. The principles announced in the telegram of July 21, 1862, have not been applied to all soldiers mustered into the service to fill up the old regiments. The principle applied to soldiers mustered into the service to fill up old regiments has been to hold them for the term of service for which they were mustered in, taking the muster-in roll as conclusive evidence of the enlistment contract with the government, where it was not modified by express authority of the War Department.

It is believed, also, that in all but these excepted cases, where bounties were paid, the bounty received by the soldier corresponds with the muster-in roll.

I have the honor to be, very respectfully, your obedient servant,

E. D. TOWNSEND,

Assistant Adjutant General.

Hon. E. M. STANTON,
Secretary of War.

WASHINGTON, July 21, 1862—4.15 p. m.

Governor ANDREW, *Boston*:

You are authorized to say that new recruits for old regiments will be mustered with the regiment.

EDWIN M STANTON,
Secretary of War.

The foregoing telegram is given as it was written and transmitted, but Governor Andrew claimed, and no doubt correctly, that the word "out" was designed to follow the word "mustered," but had been inadvertently omitted, and that he had so understood and acted upon it. This view has been assented to by the department, so that it should read as follows:

"WASHINGTON, *July 21, 1862*—4.15 p. m.

"Governor ANDREW, *Boston* :

"You are authorized to say that new recruits for old regiments will be mustered out with the regiment.

"EDWIN M. STANTON,
"Secretary of War."

ADJUTANT GENERAL'S OFFICE,

Washington, D. C., December 28, 1863.

SIR : The Secretary of War directs me to inform you that all men enlisted in volunteer organizations from Massachusetts for the unexpired term of service of regiments, pursuant to his telegram of July 21, 1862, will be mustered out of service and discharged with the regiments to which they belong. It is, of course, unnecessary to add that this rule is not now in force.

I am, sir, very respectfully, your obedient servant,

SAM'L BRECK,
Assistant Adjutant General.

His Excellency JNO. A. ANDREW,
Governor of Massachusetts, Boston.

RECEIPTS AND EXPENDITURES OF THE POST OFFICE
DEPARTMENT.

LETTER

FROM THE

TREASURER OF THE UNITED STATES,

TRANSMITTING

*Statement of receipts and expenditures of the Post Office Department for the
year ending June 30, 1864.*

FEBRUARY 1, 1865.—Laid on the table and ordered to be printed.

TREASURY OF THE UNITED STATES,
Washington, January 30, 1865.

SIR: I have the honor herewith to transmit my adjusted statement of receipts and expenditures for service of the Post Office Department for the fiscal year ending June 30, 1864.

I am, very respectfully,

F. E. SPINNER,
Treasurer United States.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives, present.

RECEIPTS AND EXPENDITURES OF

*Post Office Department in account with the Treasurer of the United States
receipts and disbursements for the 3d quarter, ending September 30, 1863.*

To warrants paid, viz :		No.	To warrants paid, viz :	
D. M. Boyd.....	\$121 40	4107	Horace Merrill.....	\$85 44
Thomas H. Smith.....	57 44	8	E. McDonald.....	63 44
A. B. Waller.....	193 30	9	A. Miller.....	37 45
J. I. Atkinson.....	16,584 36	4110	E. M. Rice.....	63 44
Robinson Frye.....	61 06	1	J. A. Pierce.....	63 44
J. Holbrook.....	204 23	2	John C. Paulding.....	63 44
T. J. Harmanson.....	93 90	3	Danl. H. Seybolt.....	63 44
W. H. Murphy.....	371 32	4	T. H. Pratt.....	49 46
Theo. Pfau.....	41 44	5	W. W. Reitzel.....	63 44
H. W. Campbell.....	57 44	6	T. Pfau.....	63 44
Beverly Clark.....	122 42	7	F. Klinge.....	63 44
T. S. Tuft.....	65 44	8	Noble Howard.....	63 44
John A. Sessig.....	65 44	9	Benj. D. Hopkins.....	63 44
Chas. A. Craft.....	65 44	4120	Cornelius Vanderbilt.....	11,341 77
Jason Harrison.....	34 55	1	Simon Rammel.....	57 45
E. G. Wood.....	65 44	2	J. S. McCune.....	3,752 4
D. W. Gamble.....	65 44	3	C. H. Branscomb.....	545 4
Thomas Hawkins.....	65 44	4	Jesse Couch.....	2 57 4
L. Easton.....	65 44	5	Samuel W. Langton.....	750 4
W. H. Edes.....	65 44	6	Charles McLaughlin.....	730 4
B. H. Farquhar.....	65 44	7	Page & Tukey.....	150 4
M. R. Hook, jr.....	65 44	8	Esterbrook & Chapman.....	175 4
W. B. Mount.....	65 44	9	Joseph Robinett.....	562 4
Joseph M. Magehan.....	26 17	4130	Edward Miller.....	31 4
F. H. Cowles.....	1,844 44	1	F. H. Pratt.....	\$530 75
J. Gaylor.....	22 37	2	Miller & Wicks.....	1,150 4
S. B. Row.....	194 40	3	David Dorrington.....	402 4
E. L. Child.....	26 50	4	S. E. Hartrauft.....	107 4
Joseph Martin.....	12 63	5	G. H. Bargees.....	1,237 4
L. R. Lentz.....	62 14	6	Ferdinand Chable.....	\$115 52
Barton Able.....	1,819 94	7	Dooley & McLane.....	614 7
Wm. A. Davis.....	81 43	8	Danl. M. Taft.....	6 4
Oscar F. Ensign.....	312 50	9	A. O. Thomas.....	1,000 4
M. F. Conway.....	574 50	4140	Parker & Wellington.....	840 4
E. W. Clark.....	3,060 00	1	Henry Winsor.....	5,474 4
J. D. Barron.....	38 50	2	Patrick & Talley.....	370 4
Bradley Barlow.....	3,520 24	3	E. W. Hulford.....	27 4
John C. Viot.....	65 44	4	E. H. Pomeroy.....	62 4
Solomon Andrews.....	2,970 00	5	Eugene B. Buswell.....	63 44
Jessup & Moore.....	760 00	6	W. J. Fuller.....	63 44
Do.....	2,864 60	7	Robinson Frye.....	63 44
Wm. H. Murphy.....	81 30	8	R. M. French.....	63 44
A. D. Shepherd.....	9,545 74	9	Eben French.....	63 44
D. A. Rawlings.....	35 80	4150	Fletcher Palmer.....	63 44
Chas. Ingersoll.....	146 00	1	Robert A. Boyd.....	63 44
Ira Cook.....	16 40	2	B. T. Bye.....	57 4
Isaac Chewley.....	32 97	3	Geo. O. Bacon.....	63 44
W. F. Cline.....	65 44	4	Geo. H. Evans.....	63 44
J. L. Crouch.....	57 45	5	A. Humphrey.....	574 4
Jas. R. Dohvns.....	65 44	6	William Andre.....	63 44
Lewis W. Murphy.....	64 91	7	Nicholas Berg.....	63 44
E. Conard.....	65 44	8	William H. Mead.....	27 4
Geo. F. Neubitt.....	705 00	9	Hawkins Taylor.....	57 4
Do.....	2,938 84	4160	L. S. McHenry.....	57 4
Sylvanus Lawrence.....	65 44	1	J. A. Dalley.....	63 44
A. A. Lane.....	65 44	2	A. M. Baker.....	63 44
Cobill Talman.....	65 44	3	R. C. Allen.....	63 44
Saml. H. Stevens.....	65 44	4	Wells, Fargo & Co.....	250,000 4
E. H. Smith.....	57 45	5	Michael & Bartlett.....	15 4
Jacob Skinner, jr.....	57 45	6	Wells, Fargo & Co.....	254 4
Matthew H. Houghton.....	16 49	7	Do.....	227 4
Henry Gilbert.....	65 44	8	Jonas McKenzie.....	1,600 4
P. R. Fairchild.....	65 44	9	Geo. O. Dearborn.....	63 44
Lewis H. Dowdney.....	49 46	4170	Gilman Davis.....	73 4
Patrick Flannagan.....	41 21	1	Chas. Boardman.....	56 4
J. E. Grieshammer.....	65 44	2	A. Goodspeed.....	30 4
E. C. Hodgeman.....	65 44	3	D. Conkling.....	20 4
Wm. Skeel.....	65 44	4	C. Campbell.....	20 4
S. C. Speer.....	65 44	5	J. Camp.....	30 4
Thomas R. Taylor.....	65 44	6	R. F. Lemen.....	63 44
Clinton C. Leech.....	65 44	7	Hiram Plummer.....	71 4
Wm. S. West.....	65 44	8	D. Tyler.....	662 4
Geo. P. Woodbury.....	65 44	9	J. B. Parker.....	1,076 4
Henry C. Wood.....	65 44	4180	M. D. Benson.....	273 4
W. H. Wilcox.....	57 45	1	J. W. Converse.....	200 4
J. B. Wingate.....	57 45	2	B. F. Cheney.....	48 4
J. W. Enbody.....	57 45	3	J. W. Damon.....	27 4
A. J. Smith.....	32 97	4	John Rogers.....	573 4
Jesse Mann.....	65 44	4185	Edward Minturn.....	5,251 4

Dr.

THIRD QUARTER 1863—Continued.

To warrants paid, viz:			To warrants paid, viz:		
No.			No.		
4186	Benoni Wheat.	\$127 28	4269	Riggs & Co.	\$1,030 67
7	Elsberg & Amberg.		4270	V. A. Pepin.	201 11
8	J. H. Clark.	670 42	1	D. H. Seybolt.	66 89
9	Thomas A. Scott.	148 35	2	J. C. Paulding.	66 89
4190	Wm. Davis.	60 36	3	F. Palmer.	66 89
1	W. H. Abell.	15 00	4	J. Holbrook.	209 51
2	Wm. W. Abell.	15 00	5	W. H. Wilcox.	58 72
3	R. J. Delany.	15 00	6	E. H. Smith.	58 72
4	Joseph Elder.	15 00	7	Geo. W. Taylor.	375 00
5	Geo. W. Fries.	15 00	8	W. H. McCullough.	69 15
6	A. B. Garrett.	15 00	9	C. M. Justice.	24 79
7	Henry Morgan.	3,137 50	4280	W. H. Gatzmer.	279 22
8	Riggs & Co.	368 75	1	E. McDonald.	66 89
9	W. J. Murtagh & Co.	31 50	2	J. A. Lessig.	66 89
4200	Onslow Stearns.	1,841 79	3	J. B. Wingate.	58 72
1	J. A. Dodge.	1,336 53	4	M. W. Reitzel.	66 89
2	Emerson Gaylord.	5,800 00	5	J. L. Crouch.	58 72
3	A. Newkirk.	20 00	6	W. F. Cline.	66 89
4	P. Perry.	20 00	7	F. Klinge.	66 89
5	R. B. Webster.	20 00	8	E. C. Hodgeman.	66 89
6	J. P. Walker.	20 00	9	J. E. Grieshammer.	66 89
7	C. L. Sutherland.	20 00	4290	Patrick Flannagan.	42 12
8	William W. Wilhelm.	15 00	1	J. R. Dobyns.	66 89
9	A. S. Rummels.	15 00	2	T. Brewster.	66 89
4210	Moore Kerr.	15 00	3	R. C. Allen.	66 89
1	B. C. Gregg.	15 00	4	Wm. Skeel.	66 89
2	Henry Garrett.	15 00	5	Isaac Atwood.	100 00
3	Elsberg & Amberg.	610 00	6	Chas. W. Giddings.	113 12
4	Henry Perkins.	171 25	7	Geo. W. Blackwell.	49 68
5	A. B. Waller.	195 63	8	H. M. Knighton.	1,084 63
6	Blank.		9	Chas. W. Ingersoll.	136 00
7	D. W. Gamble.	66 89	4300	John N. Sheldon.	40 43
8	T. Hawkins.	66 89	1	John H. Collett.	60 00
9	W. H. Edes.	66 89	2	B. F. Kendrick.	112 50
4220	L. Easton.	66 89	3	Henry Paul.	47 50
1	B. H. Farquhar.	66 89	4	A. A. Fleming.	214 05
2	M. R. Hook, jr.	66 89	5	John Popp.	23 75
3	W. B. Mount.	66 89	6	William Simpson.	14 34
4	E. G. Wood.	66 89	7	Allen C. McHenry.	41 47
5	David F. Dennis.	31 25	8	Stein & Holm.	130 59
6	B. F. Ford.	275 00	9	William H. Murphy.	71 74
7	John Havens.	57 21	4310	Morrow & Hovey.	96 88
8	Saml. Lawrence.	75 00	1	Madison Graham.	35 31
9	Harris B. Rocap.	80 68	2	John W. Hill.	14 36
4230	Jonathan Sooy.	19 60	3	William Bolton.	43 98
1	Westcott & Whitaker.	234 47	4	A. J. Odell.	1,999 20
2	Lloyd Jones.	72 90	5	W. W. Longstreth.	46 39
3	Benjamin Ferguson.	49 25	6	A. E. Dougherty.	485 72
4	A. E. Cox.	51 07	7	L. F. Watson.	321 29
5	Carrell C. Ivans.	23 81	8	William R. Fisher.	1,562 00
6	Chas. M. Harker.	131 73	9	Graham & Egbert.	330 16
7	M. Elberson.	9 09	4320	Oscar F. Ensign.	105 15
8	Robert Frazer.	535 86	1	W. H. Travis.	65 66
9	Samuel Richards.	28 62	2	Thomas Wisby.	47 83
4240	W. T. Martin.	62 41	3	Blank.	
1	T. J. Yorke.	139 71	4	S. M. Hunter.	87 44
2	James Mitchell.	93 50	5	E. Golden.	133 30
3	Jas. A. Southwick.	31 05	6	Andrew Purcell.	174 54
4	Simon Rammel.	44 75	7	Thomas J. Hart.	66 03
5	Gyles Merrill.	1,863 42	8	Thomas McClenahan.	144 88
6	C. E. Barrett.	3,877 00	9	Isaac H. McKee.	272 18
7	C. W. Chapin.	5,172 53	4330	Spalding & McKee.	619 20
8	Thos. V. Arrowsmith.	132 44	1	Philander Finley.	46 55
9	H. J. Southmayd.	1,921 68	2	Holmes & Hukell.	25 40
4250	R. J. Everitt.	50 00	3	Benj. F. Weller.	17 69
1	John H. Zabriskie.	73 29	4	Elijah Young.	140 42
2	T. H. Herring.	112 67	5	James A. Griffith.	24 69
3	James G. Phillips.	60 00	6	H. H. & G. S. Moulton.	97 00
4	Jonathan Smith.	119 84	7	Lawson Holmes.	66 30
5	Lewis G. Messler.	47 49	8	B. A. Bayley.	440 17
6	A. H. Thompson.	4,427 04	9	Thomas R. Livingston.	45 99
7	Geo. P. Smith.	215 74	4340	Moses Norris.	85 00
8	Aaron T. Bush.	\$429 20	1	Wm. M. Shanks.	34 70
9	P. S. Frost.	2,159 04	2	Wm. Osborn.	900 00
4260	D. M. Boyd.	124 09	3	James Landers.	76 98
1	W. H. Campbell.	58 72	4	Wm. H. Davis.	212 64
2	Beverly Clarke.	99 57	5	Francis H. Buchholz.	44 60
3	Howland & Aspinwall.	246 40	6	Peter Nicol.	32 66
4	Thomas H. Smith.	58 72	7	S. B. Miles.	1,315 07
5	T. S. Tuft.	66 89	8	Leonard Copenhaver.	96 25
6	B. T. Bye.	58 72	9	Wm. Curtis.	114 10
7	W. A. Davis.	83 23	4350	Frier & Luck.	22 03
4268	Chas. H. Craft.	66 89	4351	Hawkins & Weir.	67 20

RECEIPTS AND EXPENDITURES OF

DR.

THIRD QUARTER 1863—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
4352	Martin & Keary.....	\$195 03	4435	Michael C. Royer.....	\$44 01
3	Bird Hance.....	27 58	6	S. E. Harttraft.....	170 22
4	Henry Kennedy.....	18 02	7	John Focs.....	3 24
5	Joseph Powell.....	65 14	8	Joseph Stradling.....	54 72
6	William Rackford.....	25 95	9	Dennis Hogan.....	90 86
7	Gabriel Slaughter.....	79 24	4440	John M. States.....	5 03
8	Adam Darnel.....	81 49	1	John Crawford.....	42 35
9	Hannah & Sanders.....	146 16	2	Geo. S. Phisterer.....	16 19
4360	John C. Viot.....	66 89	3	Paul Appleback.....	73 96
1	Jas. A. Casteel.....	51 25	4	John B. Jones.....	43 44
2	Jas. W. Hannah.....	54 71	5	William F. Martin.....	77 12
3	C. S. Baker.....	101 80	6	Chas. W. Butterfoss.....	39 97
4	George Haley.....	79 49	7	Harvey Lang.....	53 94
5	L. G. Spalding.....	171 41	8	Price & Daubert.....	38 00
6	Samuel Weeks.....	24 70	9	William Stallman.....	19 67
7	William Smith.....	414 35	4450	Joseph Seigman.....	47 50
8	Jas. Conroy.....	66 08	1	William Dereamer.....	19 29
9	John Z. Kent.....	59 43	2	James and Mary Connor.....	17 50
4370	James O. Newlee.....	52 00	3	Bradley Barlow.....	246 25
1	James H. Ray.....	21 54	4	William Rauck.....	100 00
2	Eberhard Windrup.....	32 39	5	Riggs & Co.....	465 10
3	D. L. Caldwell.....	223 86	6	Chas. Tausig.....	5,852 40
4	William Bolton.....	479 42	7	L. B. Clark.....	8,910 00
5	Saml. A. Harding.....	103 00	8	A. Horner.....	8,345 40
6	John Bennett.....	37 50	9	Thomas T. Flrth.....	8,072 60
7	J. A. A. Hardin.....	174 28	4460	Cloney & Crawford.....	1,192 80
8	John Hove.....	12 47	1	F. Billon.....	2,065 75
9	Thomas T. Shootman.....	64 06	2	L. W. Murphy.....	70 60
4380	Jacob Stewart.....	34 91	3	G. B. Hance.....	106 90
1	Cancelled.....		4	Gyles Merrill.....	2,441 50
2	Do.....		5	D. D. Williamson.....	1,814 50
3	R. F. Huston.....	22 28	6	Morris K. Jessup.....	274 40
4	Bernard Wogman.....	20 69	7	Jan Jansen.....	50 70
5	William Hicks.....	146 00	8	Faherty & Nelson.....	64 60
6	L. Zevely.....	65 00	9	Henry Stooker.....	1 60
7	Xavier Pinet.....	20 90	4470	John M. McCutcheon.....	387 40
8	John Price.....	167 62	1	C. P. Evans.....	\$2 29
9	James W. Parker.....	757 64	2	P. Temple.....	4 00
4390	William Curtis.....	661 04	3	G. E. Stokes.....	29 90
1	H. W. Huthaling.....	214 62	4	William A. Hughes.....	72 20
2	G. H. Evans.....	66 89	5	Walter Serlat.....	25 40
3	George D. Dearborn.....	66 89	6	H. Kastin.....	16 70
4	R. M. French.....	66 89	7	Wm. C. Junior.....	34 25
5	N. Howard.....	66 89	8	Thomas Browden.....	4 90
6	J. A. Pierce.....	66 89	9	Joseph Murray.....	11 50
7	C. C. Leech.....	66 89	4480	William Cobean, Jr.....	124 50
8	S. Lawrence.....	66 89	1	Dugger Guyot.....	39 20
9	A. A. Lane.....	66 89	2	Charles Hoeger.....	50 40
4400	E. M. Rice.....	66 89	3	G. W. Carter.....	56 90
1	Geo. P. Woodbury.....	66 89	4	Geo. Lutz.....	30 20
2	P. P. Fairchild.....	66 89	5	Claus Fietze.....	22 10
3	M. H. Houghton.....	16 85	6	Ira N. Horrell.....	16 50
4	H. H. Newell.....	58 72	7	J. W. Hays.....	12 70
5	Geo. K. Ashley.....	58 72	8	Wm. A. Daugherty.....	3 60
6	G. H. Knapp.....	58 72	9	H. H. Mayo.....	54 60
7	J. I. Hogeboom.....	58 72	4490	P. F. Galbraith.....	1 10
8	H. Gilbert.....	66 89	1	S. L. M. Barlow.....	1,600 00
9	A. R. Reeve.....	58 72	2	Kilbourne & Leighton.....	1,400 00
4410	G. Finch.....	42 12	3	B. H. Campbell.....	1,400 00
1	S. B. Row.....	197 26	4	Benj. Palmer.....	13 00
2	Jessup & Moore.....	308 00	5	Edward Van Houten.....	43 10
3	J. W. Enbody.....	58 72	6	J. M. Overton.....	34 00
4	A. J. Smith.....	33 69	7	J. M. Swezey.....	\$2 13
5	Bradley Barlow.....	869 28	8	Terry & Vail.....	2 00
6	Do.....	851 27	9	John R. Smith.....	3 00
7	Do.....	9,174 57	4500	Griffin & Martin.....	33 90
8	Barlow, Cottrell & Co.....	4,162 50	1	A. Robinson.....	125 60
9	L. H. Dowdney.....	50 54	2	W. H. Vanderbilt.....	54 70
4420	B. F. Lemen.....	66 89	3	Jenkins & Lott.....	44 00
1	Theo. Pfau.....	66 89	4	John Charlick.....	17 10
2	T. R. Taylor.....	66 89	5	E. Soper.....	25 40
3	J. A. Dailey.....	66 89	6	Carl C. Burr.....	14 00
4	E. W. Conard.....	66 89	7	Jas. A. Cornwell.....	30 00
5	A. M. Baker.....	66 89	8	Geo. F. Foster.....	30 00
6	Wm. Andre.....	66 89	9	Geo. O. Bacon.....	30 00
7	J. O'Keefe.....	\$325 00	4510	H. C. Wood.....	66 89
8	Charles P. Johnson.....	23 34	1	W. S. West.....	66 89
9	Joseph C. Tyson.....	7 61	2	C. Tollman.....	66 89
4430	Alfred Knight.....	23 30	3	S. H. Stevens.....	66 89
1	Amos W. Buckman.....	34 19	4	H. Merrill.....	66 89
2	Peter Krause.....	42 60	5	B. D. Hopkins.....	66 89
3	D. K. Fetherolf.....	25 54	6	W. J. Fuller.....	66 89
4434	Jacob Ettinger.....	37 37	4517	R. Frye.....	66 89

THE POST OFFICE DEPARTMENT.

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DR.

THIRD QUARTER 1863—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
4518	E. French.....	\$66 89	4601	C. F. Drake.....	\$73 50
9	R. A. Boyd.....	66 89	2	S. Reynolds.....	254 70
4520	Augustus Standing.....	96 53	3	D. Bray.....	82 98
1	Henry Baker.....	531 41	4	T. J. Adamson.....	191 79
2	Jacob Derhammer.....	23 43	5	T. S. Valle.....	142 47
3	John P. Cox.....	236 53	6	W. Thompson.....	120 24
4	W. S. S. Russel.....	1, 295 36	7	F. F. Thomas.....	33 56
5	T. J. Waters.....	15, 417 04	8	E. Chase.....	\$17 83
6	John P. Marshall.....	73 45	9	H. Hixson.....	96 09
7	Burton & Horkley.....	375 52	4610	C. C. Hassler.....	60 77
8	Benj. Burton.....	40 89	1	R. Brown.....	39 81
9	J. T. Fennimore.....	54 74	2	T. S. Huffaker.....	516 98
4530	Hiram W. McColley.....	\$112 50	3	O. Rogers.....	66 86
1	A. Horner.....	2, 319 27	4	M. B. Barker.....	66 32
2	Daniel Deemer.....	48 70	5	W. J. & T. Saunders.....	142 95
3	W. A. Nester.....	68 49	6	J. W. Parker.....	205 32
4	L. R. Lentz.....	98 36	7	John G. Dale.....	45, 138 85
5	Wm. Applebach.....	51 31	8	Kuhnhardt & Co.....	11, 902 03
6	John N. Denison.....	666 98	9	J. Brewer.....	\$12 50
7	Barton Able.....	18 28	4620	C. Watrous.....	272 59
8	J. V. Stevenson.....	\$20 00	1	L. M. Child.....	191 07
9	P. J. Gosa.....	34 89	2	Edward C. Margrave.....	348 75
4540	W. G. Slaughter.....	47 45	3	Barber & Allen.....	32 80
1	W. L. Wright.....	36 19	4	John H. Bradley.....	1, 295 74
2	G. Bates.....	17 13	5	S. N. Wood.....	54 75
3	J. P. Crothwait.....	36 40	6	Peters & Stephens.....	25 39
4	Rhodes & Gray.....	819 00	7	David M. Truex.....	81 25
5	N. O. Elson.....	24 17	8	Cloney & Crawford.....	167 41
6	Jacob Delay.....	53 87	9	R. S. Watson.....	10, 498 52
7	Jacob Cretzinger.....	271 58	4630	S. Bradford.....	270 65
8	G. W. Levan.....	52 78	1	Do.....	792 44
9	D. P. Oldfield.....	30 75	2	Rittenhouse, Fant & Co.....	285 05
4550	O. P. Fuller.....	249 51	3	C. C. Tappan.....	50 54
1	Henry Sexaner.....	32 10	4	W. H. Greenleaf.....	66 89
2	H. B. Hatch.....	281 90	5	Jesse Mann.....	66 89
3	Shipley & Shipley.....	337 21	6	Jas. Henderson.....	147 24
4	C. C. Bates.....	111 23	7	H. L. Pearson.....	238 00
5	W. D. Parker.....	90 64	8	Wheeler & Nichols.....	209 59
6	W. Duncan.....	42 03	9	W. H. Campbell.....	58 71
7	A. A. Call.....	171 77	4640	V. A. Pehin.....	194 25
8	Joseph Hewitt.....	59 14	1	W. D. Wallach.....	36 58
9	N. W. Wilder.....	46 32	2	E. B. Buswell.....	66 89
4560	James Billings.....	480 29	3	D. M. Boyd.....	124 08
1	F. C. Kist.....	113 61	4	Beverly Clarke.....	99 57
2	A. McCready.....	647 29	5	T. H. Smith.....	58 71
3	Jas. Henderson.....	99 69	6	D. W. Gamble.....	66 88
4	Kinsey Carlow.....	36 03	7	Thomas Hawkins.....	66 88
5	W. R. Nevin.....	26 98	8	E. G. Wood.....	66 88
6	John Hunter.....	115 84	9	M. R. Hook.....	66 88
7	J. W. McPherson.....	49 83	4650	W. B. Mount.....	66 88
8	Joseph Martin.....	43 46	1	L. Easton.....	66 88
9	J. H. Burch.....	14 58	2	W. H. Edes.....	66 88
1570	Isaac Dickerson.....	22 24	3	B. H. Farquhar.....	66 88
1	N. Harvey.....	\$68 85	4	J. D. & J. M. Frier.....	29 03
2	T. G. Connor.....	81 92	5	Isaac J. Edmonson.....	220 57
3	Thomas Kelly.....	68 75	6	J. P. Bohannon.....	27 28
4	Henry Adams.....	50 00	7	Thomas Browden.....	30 17
5	Thomas Reynolds.....	2, 862 50	8	S. B. Miles.....	363 17
6	Jas. W. Sell.....	20 00	9	C. Murray.....	97 21
7	Rittenhouse, Fant & Co.....	594 10	4660	James Ervin.....	297 39
8	Ward & Leggett.....	38 80	1	A. B. Waller.....	198 75
9	T. Patterson.....	52 34	2	F. P. Finch.....	42 12
4580	H. H. Denham.....	41 55	3	F. S. Tuft.....	66 88
1	R. M. Brod.....	58 00	4	Geo. Finch.....	42 12
2	S. Knox.....	444 57	5	C. H. Craft.....	66 88
3	A. J. Odell.....	400 22	6	B. F. Mann.....	845 43
4	Frank S. Stevens.....	27, 640 00	7	Jonas McKenzie.....	413 61
5	E. F. Hooker.....	238 75	8	Nathan Combs.....	167 44
6	E. S. Alvord.....	4, 022 72	9	A. H. Jamison.....	199 60
7	Do.....	2, 944 35	4670	Ezra Beals.....	121 02
8	F. P. Finch.....	42 12	1	Woolley & Patterson.....	153 79
9	Hawkins & Taylor.....	58 72	2	John H. Porch.....	338 23
4590	L. S. McHenry.....	58 72	3	A. Delany.....	830 53
1	D. Dorrington.....	284 41	4	J. O. Keefe.....	\$175 00
2	J. R. Thomas.....	123 31	5	E. H. Pomeroy.....	62 50
3	H. Rogers.....	29 29	6	Joseph W. Alsop.....	5, 496 27
4	W. H. Davis.....	16 97	7	Thompson Brothers.....	1, 442 15
5	J. Bishop.....	48 23	8	Wm. H. Davis.....	83 23
6	C. A. Goshen.....	23 75	9	J. C. Viot.....	66 88
7	J. Martin.....	11 72	4680	J. A. Lessig.....	66 88
8	J. McKirahan.....	39 46	1	R. A. Boyd.....	66 88
9	A. J. Tinker.....	183 75	2	B. T. Bye.....	58 71
4600	J. W. Bollinger.....	39 75	4683	Isaac L. Crouch.....	58 71

DR.

THIRD QUARTER 1863—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
4684	W. F. Cline	\$66 68	4767	J. R. Dobyns	\$61 11
5	G. K. Ashley	58 71	8	E. W. Conard	66 00
6	A. A. Parkerson	79 04	9	T. Brewster	66 00
7	Jesse Crook	40 03	4770	W. Andre	66 00
8	O. B. Hewitt	117 72	1	R. C. Allen	66 00
9	F. Dorrington	44 50	2	E. French	66 00
4690	L. N. Litchfield	64 82	3	R. M. French	66 00
1	B. P. Cheney	117 55	4	R. Frye	66 00
2	B. Woodruff	131 25	5	G. H. Evans	66 00
3	C. Andrews	\$7 76	6	Spofford, Tileston & Co.	\$110 00
4	P. Moore	45 74	7	Jacob Y. Foulke	112 00
5	Jas. W. Ireland	126 83	8	Frank S. Stevens	1,056 00
6	Jacob Thompson	16 52	9	A. E. & C. E. Tilton	1,721 00
7	A. B. Davis	101 59	4780	R. W. McElhany	896 42
8	Chas. Wilson	60 39	1	Riggs & Co.	53 00
9	Nichols & Cotter	116 44	2	J. E. Greishammer	66 00
4700	S. Phillips	178 63	3	Riggs & Co.	12,247 00
1	W. Hayes	72 50	4	N. Howard	66 00
2	H. Wheeler	32 81	5	B. D. Hopkins	66 00
3	J. O. Barkkenne	37 11	6	E. C. Hodgeman	66 00
4	W. W. Smith	22 32	7	S. D. Woods	132 00
5	P. Ferguson	125 55	8	F. Klinge	66 00
6	Nichols, Wheeler & Nichols	231 11	9	Francis Miller	66 00
7	J. W. Boyle	39 60	4790	L. S. McHenry	66 00
8	N. C. Adams	332 72	1	J. McHenry	66 00
9	E. P. Sargent	303 24	2	Horace Merrill	66 00
4710	M. J. Dooley	1,704 45	3	F. Palmer	66 00
1	Wilson & Tibbetts	212 16	4	J. C. Paulding	66 00
2	T. G. Cochrell	100 00	5	W. H. Mead	66 00
3	R. V. Husband	400 21	6	D. H. Seybolt	66 00
4	Dean & Harblson	4,577 40	7	E. H. Smith	66 00
5	J. A. Retcher	1,042 22	8	F. A. Comy	66 00
6	C. W. Hayes	136 60	9	Geo. H. Barges	\$412 50
7	S. W. Langton	750 00	4800	Amasa Howe	66 00
8	E. B. Hopkinson	300 00	1	Geo. H. Bethers	66 00
9	Marker & Corey	103 92	2	Joseph Robnett	187 00
4720	W. Hamilton	421 39	3	C. W. Reinking	300 00
1	J. Bitters	222 99	4	E. Miller	\$608 72
2	R. Dahuforth	126 95	5	M. Riley	979 00
3	Jesse Couch	750 00	6	Wellington, Dorsey & Co.	1,150 00
4	L. McLane	404 15	7	John White	\$350 10
5	J. H. Clark	434 87	8	D. L. Rogers	122 00
6	J. M. Moss	1,160 00	9	F. Chable	123 00
7	A. N. & Saml. Fisher	1,002 92	4810	Page & Tukey	66 00
8	C. McLaughlin	1,023 27	1	J. D. Leman	225 00
9	S. H. Stevens	66 00	2	William Lemon	41 00
4730	E. M. Rice	66 00	3	F. H. Pratt	\$330 75
1	J. M. Pierce	66 00	4	J. W. Lancaster	134 00
2	S. Lawrence	66 00	5	Dean & Harblson	54 00
3	G. P. Woodbury	66 00	6	F. G. Lockhart	66 00
4	P. R. Fairchild	66 00	7	H. C. Wood	66 00
5	H. Gilbert	66 00	8	W. S. West	66 00
6	J. B. Wingate	52 71	9	C. Tolman	66 00
7	E. Macdonald	66 00	4820	W. H. Wilcox	66 00
8	A. Miller	117 43	1	W. B. Jarvis	\$75 10
9	W. W. Reitzel	66 00	2	E. Smith	13 00
4740	J. W. Enbody	52 71	3	T. D. Winchester	\$668 09
1	L. H. Dowdney	50 55	4	Elsberg & Amberg	410 00
2	S. B. Row	194 25	5	E. Cunard	1,494 00
3	M. Skeel	66 00	6	R. B. Carey	224 00
4	C. C. Tappan	50 55	7	A. A. Call	223 00
5	H. H. Newell	52 71	8	T. R. Taylor	66 00
6	J. Holbrook	204 45	9	Hawkins Taylor	66 00
7	A. J. Smith	33 70	4830	H. B. Blodgett	66 00
8	John Hendrix	202 60	1	S. D. Wood	15 00
9	J. M. Cowan	35 30	2	C. C. Leech	66 00
4750	T. A. Norton	120 93	3	A. A. Lane	66 00
1	F. E. Smith	263 22	4	W. H. Greenleaf	66 00
2	W. Holladay	59 94	5	W. J. Fuller	66 00
3	O. P. Haughwout	56 90	6	George O. Dearborn	66 00
4	W. Word	103 47	7	G. O. Bacon	66 00
5	S. B. Miles	409 31	8	E. B. Buswell	66 00
6	M. Fennimore	217 55	9	M. H. Houghton	66 00
7	P. G. Reynolds	279 30	4840	A. Reeves	66 00
8	Sly & Seely	46 22	1	T. R. Benwell	66 00
9	R. Meyer	64 67	2	T. Pfau	66 00
4760	S. N. Howe	197 04	3	Do.	66 00
1	W. Anderson	91 73	4	B. Lemen	66 00
2	J. A. Lefker	57 50	5	J. A. Dailey	66 00
3	N. West	414 97	6	A. M. Baker	66 00
4	Moore & Coleman	76 71	7	T. J. Durney	66 00
5	J. C. Kennett	122 91	8	W. H. Davis	66 00
4766	Patrick Flannagan	42 12	4849	John W. Kinell	223 14

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THIRD QUARTER 1863—Continued.

CR.

STATEMENT No. 2.

	Balance.	Overdrawn.
Assistant Treasurer United States, New York.....	\$303,634 49	
Do.....do.....Boston.....	56,915 71	
Do.....do.....Philadelphia.....	65,146 94	
Treasurer United States, Washington, D. C.....	92,029 02	
Assistant Treasurer United States, St. Louis, Mo.....	30,910 17	
Do.....do.....San Francisco, Cal.....	6,203 94	
Designated Depository United States, Cincinnati, Ohio.....	649 33	
Do.....do.....Louisville, Ky.....	30,784 61	
Do.....do.....Chicago, Ill.....	5,246 81	
Do.....do.....Detroit, Mich.....	474 09	
Do.....do.....St. Paul, Minn.....	326 55	
Do.....do.....Pittsburg, Penn.....	692 76	
Do.....do.....Buffalo, N. Y.....	1,186 83	
Available balance.....	594,201 25	
In insurrectionary districts:		
Assistant Treasurer United States, Charleston, S. C.....		\$83 00
Do.....do.....New Orleans, La.....		78,102 29
Designated Depository United States, Savannah, Ga.....	205 76	
Do.....do.....Galveston, Texas.....		136 45
Do.....do.....Little Rock, Ark.....	1,742 03	
Less overdrawn.....	596,149 04	78,321 74
Ledger balance subject to draft.....	517,827 30	

RECEIPTS AND EXPENDITURES OF

THIRD QUARTER 1863—Continued.

STATEMENT No. 3.

Outstanding warrants on different depositaries in sundry quarters.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., Boston.....	1st quarter 1855.....	5873	\$68 00	\$32,080 00
	1st quarter 1862.....	9483	17,439 80	
	4th quarter 1862.....	1948	14,512 20	
Assistant Treasurer U. S., New York....	1st quarter 1857.....	1275	75 00	45,420 40
	2d quarter 1857.....	2670	119 01	
	2d quarter 1858.....	2166	119 61	
	2d quarter 1859.....	9874	81 41	
	3d quarter 1859.....	1070	12 97	
	3d quarter 1859.....	1677	148 68	
	4th quarter 1859.....	2371	398 17	
	2d quarter 1860.....	6395	250 00	
	4th quarter 1860.....	1572	88 38	
	4th quarter 1860.....	1783	16 68	
	4th quarter 1860.....	1816	44 95	
	1st quarter 1861.....	4139	75 25	
	1st quarter 1861.....	4141	100 00	
	1st quarter 1861.....	4365	199 63	
	1st quarter 1861.....	4672	78 00	
	1st quarter 1861.....	4672	99 24	
	1st quarter 1861.....	4674	112 39	
	1st quarter 1861.....	4683	60 00	
	1st quarter 1861.....	4704	255 07	
	1st quarter 1861.....	4871	123 61	
	1st quarter 1861.....	4875	163 15	
	1st quarter 1861.....	4877	143 00	
	1st quarter 1861.....	4929	267 85	
	1st quarter 1861.....	4930	141 53	
	1st quarter 1861.....	4980	43 51	
	1st quarter 1861.....	4984	47 04	
	1st quarter 1861.....	5137	60 16	
	2d quarter 1861.....	5465	110 87	
	2d quarter 1862.....	331	23,614 64	
	2d quarter 1862.....	980	355 58	
	3d quarter 1862.....	1386	17,220 82	
	3d quarter 1862.....	1387	97 44	
	3d quarter 1863.....	4497	9 13	
	3d quarter 1863.....	4619	12 50	
	3d quarter 1863.....	4821	75 10	
	3d quarter 1863.....	4823	668 09	
Assistant Treasurer U. S., Philadelphia..	4th quarter 1854.....	4907	22 52	2,338 45
	3d quarter 1855.....	9668	166 98	
	3d quarter 1855.....	9673	10 25	
	4th quarter 1855.....	1336	13 94	
	4th quarter 1856.....	9337	51 87	
	1st quarter 1857.....	9953	86 52	
	2d quarter 1857.....	2988	4 50	
	2d quarter 1858.....	1081	68 96	
	1st quarter 1859.....	9465	66 66	
	1st quarter 1860.....	4025	59 75	
	4th quarter 1860.....	2479	63 72	
	1st quarter 1861.....	4361	87 19	
	1st quarter 1861.....	4836	69 11	
	1st quarter 1861.....	4951	19 25	
	1st quarter 1861.....	4961	19 59	
	1st quarter 1861.....	4993	38 63	
	1st quarter 1861.....	5028	65 31	
	1st quarter 1861.....	5035	101 98	
	2d quarter 1861.....	5287	29 27	
	2d quarter 1861.....	5302	71 66	
	2d quarter 1861.....	5319	29 06	
	2d quarter 1861.....	5384	125 00	
	3d quarter 1861.....	6833	35 89	
	3d quarter 1861.....	6953	155 19	
	3d quarter 1861.....	6969	72 31	
	3d quarter 1861.....	7462	65 69	
	1st quarter 1862.....	9750	480 46	
	4th quarter 1862.....	2273	125 69	
	3d quarter 1863.....	4530	112 50	
Treasurer U. S., Washington, D. C.....	1st quarter 1856.....	3155	2 00
Assistant Treasurer U. S., St. Louis, Mo.	2d quarter 1855.....	8765	18 24	
	1st quarter 1858.....	8479	81 00	
	4th quarter 1858.....	6510	10 88	
	3d quarter 1859.....	1305	92 20	
	1st quarter 1860.....	4271	137 50	
	4th quarter 1860.....	1467	10 00	

THE POST OFFICE DEPARTMENT.

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THIRD QUARTER 1863—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., St. Louis, Mo.	1st quarter 1860.....	4760	\$26 30	
	2d quarter 1860.....	5593	100 18	
	2d quarter 1860.....	5691	14 50	
	2d quarter 1860.....	5692	28 74	
	2d quarter 1860.....	6350	34 75	
	2d quarter 1860.....	6346½	78 68	
	2d quarter 1862.....	539	27 41	
	3d quarter 1862.....	1149	21 00	
	1st quarter 1863.....	2666	5 25	
	1st quarter 1863.....	2778	74 73	
	1st quarter 1863.....	2808	444 29	
	2d quarter 1863.....	3296½	64 68	
	2d quarter 1863.....	3556	22 58	
	2d quarter 1863.....	3603	48 92	
	2d quarter 1863.....	3667	324 02	
	2d quarter 1863.....	3678	53 20	
	2d quarter 1863.....	3692	113 98	
	2d quarter 1863.....	3893	88 63	
	2d quarter 1863.....	4010	87 76	
	3d quarter 1863.....	4258	429 30	
	3d quarter 1863.....	4471	2 29	
	3d quarter 1863.....	4538	20 00	
	3d quarter 1863.....	4571	68 85	
	3d quarter 1863.....	4608	17 83	
	3d quarter 1863.....	4693	7 76	
	3d quarter 1863.....	4851	15 38	
				\$2, 570 73
Assistant Treasurer U. S., San Francisco.	2d quarter 1860.....	6744	23 70	
	2d quarter 1862.....	787	1, 222 50	
	3d quarter 1862.....	1701	298 85	
	4th quarter 1862.....	2332	337 50	
	2d quarter 1863.....	3761	257 65	
	3d quarter 1863.....	4131	530 75	
	3d quarter 1863.....	4136	115 52	
	3d quarter 1863.....	4427	525 00	
	3d quarter 1863.....	4674	175 00	
	3d quarter 1863.....	4799	412 50	
	3d quarter 1863.....	4804	606 78	
	3d quarter 1863.....	4805	979 00	
	3d quarter 1863.....	4807	350 10	
	3d quarter 1863.....	4813	530 75	
Depositary U. S., Louisville, Ky.....	4th quarter 1857.....	6332	9 71	
	4th quarter 1857.....	6333	189 70	
Ass't Treasurer U. S., Charleston, S. C..	3d quarter 1854.....	3765	12 21	
	4th quarter 1854.....	5508	83 00	
	4th quarter 1861.....	987	2 21	
Assistant Treasurer U. S., New Orleans. Same as in 3d quarter 1861. (See pp. 69 to 77 of that report).....				97 42
				109, 266 73
Depositary U. S., Little Rock, Ark. Same as in 3d quarter 1861. (See pp. 78 to 83 of that report).....				39, 810 83
Depositary U. S., Galveston, Texas.....	4th quarter 1860.....	1410		219 81
Total outstanding.....				238, 311 38

Explanatory statement.

Adjusted balance to the debit of the Treasurer of the United States for service of the Post Office Department, September 30, 1863.....	\$756 138 68
From which deduct amount of sundry warrants on different depositaries, as per statement No. 5, pp. 21 to 23, inclusive, not charged in the foregoing account, but for which conditional credit has been given the several depositaries.....	238, 311 38
Balance in the treasury subject to draft for service of the Post Office Department, September 30, 1863, same as per statement No. 3, page 19.....	517, 827 30
Warrants for receipts from postmasters, 3d quarter 1863.....	\$2, 352, 064 90
Counter warrants for the disbursement of the same by order of the Post Office Department....	2, 352, 064 90

F. E. SPINNER, *Treasurer United States.*

OFFICE OF THE TREASURER UNITED STATES, *Washington, February 24, 1864.*

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE POST OFFICE DEPARTMENT,
January 12, 1865.

I certify that the foregoing account of the Treasurer of the United States for his receipts and expenditures for the service of the Post Office Department for the quarter ending September 30, 1863, has been examined in his office and found correct.

E. SELLIS, Auditor.

*The Post Office Department in account with the Treasurer of the United States
for receipts and disbursements for the 4th quarter, ending December 31, 1863.*

No.	To warrants paid, viz:		No.	To warrants paid, viz:	
4835	J. I. Atkinson.....	\$27,978 51	4938	W. W. Reitzel.....	\$61 73
6	T. S. Tuft.....	64 73	9	A. J. Smith.....	32 67
7	Thos. Hawkins.....	64 73	4940	J. W. Enbody.....	56 82
8	D. W. Gamble.....	64 73	1	L. H. Dowdney.....	45 91
9	J. B. Wingate.....	56 82	2	W. F. Cline.....	15 00
4860	J. L. Crouch.....	56 82	3	M. S. Bartlett.....	64 73
1	B. T. Bye.....	56 82	4	B. F. Lemen.....	56 82
2	J. A. Lessig.....	64 73	5	A. R. Reeves.....	182 00
3	E. McDonald.....	64 73	6	J. Holbrook.....	39 22
4	W. B. Mount.....	64 73	7	E. S. Cook.....	16 00
5	C. H. Craft.....	64 73	8	T. J. During.....	175 00
6	L. Easton.....	64 73	9	S. S. Van Sickel.....	2,400 00
7	W. H. Eder.....	64 73	4950	Wm. A. Davis.....	64 73
8	B. H. Farquhar.....	64 73	444	Jay Cooke & Co.....	64 73
9	M. R. Hook, Jr.....	64 73	4951	F. Klinge.....	64 73
4870	E. G. Wood.....	64 73	2	E. C. Hodgeman.....	64 73
1	D. M. Boyd.....	120 08	3	J. E. Grieshammer.....	64 73
2	H. W. Campbell.....	56 82	4	J. R. Dobyns.....	64 73
3	Thomas H. Smith.....	56 82	5	Patrick Flannagan.....	49 76
4	Beverly Clark.....	121 36	6	T. Brewster.....	64 73
5	S. W. & W. A. Torrey.....	397 53	7	R. C. Allen.....	64 73
6	Benj. Gibbs.....	\$57 21	8	A. H. Wing.....	56 82
7	E. W. Fortney.....	14 70	9	W. Skeel.....	64 73
8	Fairbanks & Co.....	1,116 00	4960	L. S. McHenry.....	56 82
9	F. P. Finch.....	40 76	1	Hawkins Taylor.....	56 82
4880	J. C. Vlot.....	64 73	2	A. Macready.....	56 82
1	A. N. & Saml. Fisher.....	5,319 71	3	W. W. Marsh.....	22 50
2	W. D. Bigelow.....	3,281 25	4	F. H. Cowley.....	1,944 15
3	C. Minton.....	983 75	5	Hon. S. C. Pomeroy.....	161 56
4	R. A. Boyd.....	64 73	6	C. L. Sutherland.....	21 00
5	G. Finch.....	40 76	7	J. P. Walker.....	21 00
6	W. H. Davis.....	16 30	8	R. B. Webster.....	25 00
7	Clony & Crawford.....	310 00	9	W. H. Mead.....	21 00
8	Wm. H. Moore.....	41 56	4970	P. Perry.....	21 00
9	Dani. M. Taft.....	93 39	1	A. Goodspeed.....	21 00
4890	Lemuel B. Gilkey.....	3,711 98	2	A. Newkirk.....	21 00
1	C. G. Bryant.....	250 00	3	D. Conkling.....	21 00
2	Gen. James Wilson.....	943 24	4	J. Camp.....	21 00
3	Green & Vogan.....	151 21	5	C. Campbell.....	21 00
4	Parker & Wellington.....	658 28	6	J. P. Hogeboom.....	56 82
5	C. C. Tappan.....	48 91	7	G. H. Knapp.....	5 00
6	G. P. Woodbury.....	64 73	8	A. D. Shepherd.....	9,077 36
7	E. M. Rice.....	64 73	9	Geo. F. Nesbitt.....	8,544 18
8	A. A. Lane.....	64 73	4980	Do.....	666 00
9	S. Lawrence.....	64 73	1	Do.....	66 00
4900	C. C. Leech.....	64 73	2	M. J. Casey.....	66 00
1	N. Howard.....	64 73	3	Wells, Fargo & Co.....	250,000 00
2	G. H. Evans.....	64 73	4	S. H. Stevens.....	64 73
3	P. R. Fairchild.....	64 73	5	R. Frye.....	64 73
4	H. Gilbert.....	64 73	6	W. W. Harding.....	3 00
5	S. R. Row.....	195 74	7	J. W. Swezey.....	2 00
6	E. French.....	64 73	8	Moulton & King.....	220 00
7	W. J. Fuller.....	64 73	9	H. M. Knighton.....	1,237 66
8	R. M. French.....	64 73	4990	P. Keach.....	3,028 66
9	J. A. Pierce.....	64 73	1	A. D. Hay.....	12 00
4910	H. Merrill.....	64 73	2	J. L. French.....	537 00
1	B. D. Hopkins.....	64 73	3	A. J. Doak.....	115 00
2	C. Tollman.....	64 73	4	Morgan L. McCarty.....	1,830 00
3	H. C. Wood.....	64 73	5	H. W. Campbell.....	56 82
4	W. S. West.....	64 73	6	Beverly Clark.....	99 76
5	Geo. O. Bacon.....	64 73	7	Spoofford, Tileston & Co.....	440 22
6	Geo. O. Dearborn.....	64 73	8	Richard Smith.....	600 00
7	J. C. Paulding.....	64 73	9	E. G. Wood.....	66 82
8	E. H. Smith.....	56 82	5000	W. H. Edes.....	66 82
9	D. H. Seybolt.....	64 73	1	M. R. Hooker.....	66 82
4920	W. H. Wilcox.....	56 82	2	L. Easton.....	66 82
1	T. J. Johnson.....	56 82	3	B. H. Farquhar.....	64 73
2	C. H. Branscomb.....	527 50	4	C. H. Craft.....	66 82
3	R. J. Lackey.....	40 00	5	W. B. Mount.....	66 82
4	E. W. Weldon.....	56 82	6	J. Park Wiley.....	40 43
5	F. Palmer.....	64 73	7	V. A. Pepin.....	194 25
6	Asa S. Snider.....	20 67	8	Jessup & Moore.....	8,108 10
7	A. M. Baker.....	64 73	9	D. W. Gamble.....	66 82
8	W. Andre.....	64 73	5010	T. Hawkins.....	66 82
9	E. W. Conard.....	64 73	1	T. S. Tuft.....	66 82
4930	T. R. Taylor.....	64 73	2	James Mitchell.....	89 30
1	E. B. Buswell.....	64 73	3	T. J. Yorke.....	131 35
2	J. Mann.....	64 73	4	W. F. Martin.....	8 50
3	W. H. Greenleaf.....	64 73	5	Saml. Richards.....	8 50
4	H. H. Greenleaf.....	56 82	6	M. Elbersson.....	43 34
5	G. K. Ashley.....	56 82	7	C. M. Harker.....	175 00
6	M. H. Haughton.....	16 30	8	C. C. Evans.....	8 50
4937	A. Miller.....	56 82	5019	A. E. Cox.....	29 97

THE POST OFFICE DEPARTMENT.

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Dr.

FOURTH QUARTER 1863—Continued.

No.	To warrants paid, viz:	No.	To warrants paid, viz:
5020	Westcott & Whitaker.....	5105	Geo. Lutz.....
1	Benj. M. Ferguson.....	6	G. W. Carter.....
2	Lloyd Jones.....	7	A. Harbke.....
3	J. Soov.....	8	J. L. Calvert.....
4	C. M. Rape..... \$6 54	9	M. Snider.....
5	D. M. Boyd.....	5110	Ira N. Horrell.....
6	T. H. Smith.....	1	H. Black.....
7	T. W. Maires.....	2	J. A. Pierson.....
8	J. Holbrook.....	3	Thos. F. Shootman.....
9	Henry Perkins.....	4	J. Nove.....
5030	L. G. Spalding.....	5	J. A. A. Hardin.....
1	Xavier Pinet.....	6	Geo. W. Haley.....
2	H. W. Huthding.....	7	G. Slaughter.....
3	John Price.....	8	Leonard Copenhaver. \$135 99
4	Wm. Hunt, sen..... 11 93	9	Adam Darnel.....
5	James O. Williams.....	5120	S. A. Harding.....
6	William Curtis.....	1	Heywood & Shoot.....
7	Martin Keary.....	2	J. Dudding.....
8	Cyrus H. Frost.....	3	William Cook.....
9	B. F. Lushbaugh.....	4	A. N. Anderson.....
5040	Jas. W. Clark.....	5	Hay. Olds & Reading.....
1	William A. Davis.....	6	T. J. Herring.....
2	S. B. Row.....	7	Gales & Seaton.....
3	Rittenhouse, Fant & Co.....	8	B. D. Hopkins.....
4	Riggs & Co.....	9	W. H. Greenleaf.....
5	P. S. Frost.....	5130	E. French.....
6	M. Fennimore.....	1	W. J. Fuller.....
7	D. Atkinson.....	2	G. Finch.....
8	J. A. Jackson.....	3	G. W. Gries.....
9	D. L. Caldwell.....	4	A. B. Garrett.....
5050	J. Conroy.....	5	H. Garrett.....
1	C. S. Baker.....	6	P. R. Fairchild.....
2	E. C. Margrave.....	7	Patrick Flannagan.....
3	M. Harley.....	8	J. E. Grieshammer.....
4	W. Smith.....	9	E. C. Hodgman.....
5	Peters & Stephens.....	5140	William Osborn.....
6	W. H. Duncan.....	1	J. Stewart.....
7	J. Powell.....	2	James O. Newlee.....
8	J. H. Hannah.....	3	James Landers.....
9	H. Kennedy.....	4	M. Norris.....
5060	B. Nance.....	5	W. M. Shanks.....
1	P. Nicol.....	6	Thomas R. Livingston.....
2	F. H. Buchols.....	7	C. Steele.....
3	J. R. Patridge.....	8	A. Black.....
4	W. H. Davis.....	9	E. C. Nove.....
5	Dooly & McLane.....	5150	L. Holmes.....
6	M. J. Dooly.....	1	H. H. & G. S. Monilton.....
7	S. Bishop.....	2	James Griffith.....
8	H. Rocap.....	3	B. F. Weller.....
9	J. Havens.....	4	Holmes & Hukell.....
5070	D. F. Dennis.....	5	P. Finley.....
1	C. Holcombe.....	6	Spalding & McKee.....
2	F. A. Freymouth.....	7	Isaac H. McKee.....
3	L. Beverly.....	8	F. M. McClenahan.....
4	W. Hicks.....	9	T. J. Hart.....
5	B. Wogman.....	5160	A. Purcell.....
6	R. F. Huston.....	1	S. M. Hunter.....
7	Hawkins & Wier.....	2	K. G. Clarke.....
8	E. Mindrup.....	3	M. Graham.....
9	Frier & Luck.....	4	J. H. Hill.....
5080	J. Bennett.....	5	W. H. Murphy.....
1	S. Weeks.....	6	J. Popp.....
2	J. H. Ray.....	7	B. Swor.....
3	J. Z. Kent.....	8	H. Paul.....
4	A. A. Kinzey.....	9	B. F. Kendrick.....
5	W. C. Junior.....	5170	J. N. Sheldon.....
6	B. R. Russell.....	1	J. H. Collett.....
7	W. R. Phillips.....	2	Jas. W. Parker.....
8	H. Kastin.....	3	B. A. Bayley.....
9	A. Anderson.....	4	Isaac Edmundson.....
5090	J. Jansen.....	5	W. H. Davis.....
1	L. Phillips.....	6	H. Rogers.....
2	W. S. Serratt.....	7	J. W. Clark.....
3	W. H. Anderson.....	8	Jas. Bishop.....
4	J. W. Hill.....	9	L. S. McHenry.....
5	J. D. Brower.....	5180	F. Klinge.....
6	J. R. Bell.....	1	H. Merrill.....
7	B. Heaton.....	2	J. Mann.....
8	J. M. McCutcheon.....	3	S. Lawrence.....
9	Faherty & Nelson.....	4	C. C. Leech.....
5100	J. Held.....	5	J. A. Leelig.....
1	H. Stoker.....	6	E. McDonald.....
2	Dugger & Guyot.....	7	A. Miller.....
3	C. Hoeger.....	8	M. Kerr.....
5104	C. Fietze.....	5189	J. W. Embody.....

The Post Office Department in account with the Treasurer of the United States for receipts and disbursements for the 4th quarter, ending December 31, 1863.

No.	To warrants paid, viz:		No.	To warrants paid, viz:	
4855	J. I. Atkinson.....	\$27, 978 51	4938	W. W. Reitzel.....	454 7
6	T. S. Taft.....	64 73	9	A. J. Smith.....	32 6
7	Thos. Hawkins.....	64 73	4940	J. W. Embody.....	57 2
8	D. W. Gamble.....	64 73	1	L. H. Dowdney.....	48 2
9	J. B. Wingate.....	56 82	2	W. F. Cline.....	64 73
4860	J. L. Crouch.....	56 82	3	M. S. Bartlett.....	15 0
1	B. T. Bye.....	56 82	4	B. F. Lemen.....	64 73
2	J. A. Lessig.....	64 73	5	A. R. Reeves.....	57 2
3	E. McDonald.....	64 73	6	J. Holbrook.....	12 0
4	W. B. Mount.....	64 73	7	E. S. Cook.....	3 2
5	C. H. Craft.....	64 73	8	T. J. Daring.....	17 0
6	L. Easton.....	64 73	9	S. S. Van Sickle.....	17 0
7	W. H. Eder.....	64 73	4930	Wm. A. Davis.....	2 40 0
8	B. H. Farquhar.....	64 73	444	Jay Cooke & Co.....	2 40 0
9	M. R. Hook, Jr.....	64 73	4931	F. Klinge.....	64 73
4870	E. G. Wood.....	64 73	2	E. C. Hodgeman.....	64 73
1	D. M. Boyd.....	120 08	3	J. E. Grieshammer.....	64 73
2	H. W. Campbell.....	56 82	4	J. R. Dobyns.....	64 73
3	Thomas H. Smith.....	56 82	5	Patrick Flannagan.....	64 73
4	Beverly Clark.....	121 36	6	T. Brewster.....	64 73
5	S. W. & W. A. Torrey.....	397 53	7	R. C. Allen.....	64 73
6	Benj. Gibbs.....	\$57 21	8	A. H. Wing.....	56 8
7	E. W. Fortney.....	14 70	9	W. Skeel.....	64 73
8	Fairbanks & Co.....	1 116 00	4960	L. S. McHenry.....	56 8
9	F. P. Finch.....	40 76	1	Hawkins Taylor.....	56 8
4880	J. C. Viot.....	64 73	2	A. Macready.....	56 8
1	A. N. & Saml. Fisher.....	5 319 71	3	W. W. Marsh.....	2 0
2	W. D. Bigelow.....	3 221 25	4	F. H. Cowley.....	1 944 7
3	C. Minturn.....	993 75	5	Hon. S. C. Pomeroy.....	10 3
4	R. A. Boyd.....	64 73	6	C. L. Sutherland.....	20 0
5	G. Finch.....	40 76	7	J. P. Walker.....	20 0
6	W. H. Davis.....	16 30	8	R. B. Webster.....	20 0
7	Clony & Crawford.....	310 00	9	W. H. Mead.....	20 0
8	Wm. H. Moore.....	41 56	4970	P. Perry.....	2 0
9	Dani. M. Taft.....	93 39	1	A. Goodspeed.....	2 0
4890	Lemuel B. Gilkey.....	3 711 98	2	A. Newkirk.....	2 0
1	C. G. Bryant.....	230 00	3	D. Coukling.....	2 0
2	Gen. James Wilson.....	943 24	4	J. Camp.....	2 0
3	Green & Vogan.....	151 21	5	C. Campbell.....	2 0
4	Parker & Wellington.....	632 28	6	J. P. Hogeboom.....	5 2
5	C. C. Tappan.....	42 91	7	G. H. Knapp.....	5 2
6	G. P. Woodbury.....	64 73	8	A. D. Shepherd.....	9 07 2
7	E. M. Rice.....	64 73	9	Geo. F. Nesbitt.....	3 2
8	A. A. Lane.....	64 73	4980	Do.....	2 844 2
9	S. Lawrence.....	64 73	1	Do.....	66 0
4900	C. C. Leech.....	64 73	2	M. J. Casey.....	66 0
1	N. Howard.....	64 73	3	Wells, Fargo & Co.....	250 00 0
2	G. H. Evans.....	64 73	4	S. H. Stevens.....	64 73
3	P. R. Fairchild.....	64 73	5	R. Frye.....	64 73
4	H. Gilbert.....	64 73	6	W. W. Harding.....	3 0
5	S. R. Row.....	195 74	7	J. W. Svezey.....	20 0
6	E. French.....	64 73	8	Moulton & King.....	1 23 0
7	W. J. Fuller.....	64 73	9	H. M. Knighton.....	3 02 2
8	R. M. French.....	64 73	4990	P. Keach.....	2 0
9	J. A. Pierce.....	64 73	1	A. D. Hay.....	57 2
4910	H. Merrill.....	64 73	2	J. L. French.....	57 2
1	B. D. Hopkins.....	64 73	3	A. J. Doak.....	112 0
2	C. Tollman.....	64 73	4	Morgan L. McCarty.....	1 800 0
3	H. C. Wood.....	64 73	5	H. W. Campbell.....	5 2
4	W. S. West.....	64 73	6	Beverly Clark.....	82 0
5	Geo. O. Bacon.....	64 73	7	Spofford, Tileston & Co.....	440 0
6	Geo. O. Dearborn.....	64 73	8	Richard Smith.....	64 0
7	J. C. Paulding.....	64 73	9	E. G. Wood.....	64 0
8	E. H. Smith.....	56 82	5000	W. H. Edes.....	64 0
9	D. H. Seybolt.....	64 73	1	M. R. Hooker.....	64 0
4920	W. H. Wilcox.....	56 82	2	L. Easton.....	64 0
1	T. J. Johnson.....	56 82	3	B. H. Farquhar.....	64 0
2	C. H. Branscomb.....	527 50	4	C. H. Craft.....	64 0
3	R. J. Lackey.....	40 00	5	W. B. Mount.....	64 0
4	E. W. Weldon.....	56 82	6	J. Park Wiley.....	40 2
5	F. Palmer.....	64 73	7	V. A. Pepin.....	194 2
6	Asa S. Snider.....	20 67	8	Jessup & Moore.....	2 108 1
7	A. M. Baker.....	64 73	9	D. W. Gamble.....	64 0
8	W. Andre.....	64 73	5010	T. Hawkins.....	64 0
9	E. W. Conard.....	64 73	1	T. S. Tuft.....	64 0
4930	T. R. Taylor.....	64 73	2	James Mitchell.....	121 5
1	E. B. Buswell.....	64 73	3	T. J. Yorke.....	121 5
2	J. Mann.....	64 73	4	W. F. Martin.....	2 0
3	W. H. Greenleaf.....	64 73	5	Saml. Richards.....	43 4
4	H. H. Greenleaf.....	56 82	6	M. Elbersson.....	173 0
5	G. K. Ashley.....	56 82	7	C. M. Harker.....	2 0
6	M. H. Haughton.....	16 30	8	C. C. Ivans.....	2 0
4937	A. Miller.....	56 82	5019	A. E. Cox.....	2 0

THE POST OFFICE DEPARTMENT.

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DR.

FOURTH QUARTER 1863—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
5020	Westcott & Whitaker.....	\$151 75	5105	Geo. Lutz.....	\$26 79
1	Benj. M. Ferguson.....	69 98	6	G. W. Carter.....	50 00
2	Lloyd Jones.....	52 47	7	A. Harbke.....	32 34
3	J. Soov.....	22 07	8	J. L. Calvert.....	67 89
4	C. M. Rape.....	\$6 54	9	M. Snider.....	3 27
5	D. M. Boyd.....	135 82	5110	Ira N. Horrell.....	22 83
6	T. H. Smith.....	124 09	1	H. Black.....	7 52
7	T. W. Maires.....	52 72	2	J. A. Pierson.....	31 25
8	J. Holbrook.....	194 23	3	Thos. F. Shootman.....	324 26
9	Henry Perkins.....	227 50	4	J. Nove.....	48 40
5030	L. G. Spalding.....	206 27	5	J. A. A. Hardin.....	127 78
1	Xavier Pinet.....	25 31	6	Geo. W. Haley.....	81 51
2	H. W. Huthsing.....	213 69	7	G. Slaughter.....	97 99
3	John Price.....	161 05	8	Leonard Copenhaver. \$135 99	
4	Wm. Hunt, sen.....	11 95	9	Adam Darnel.....	90 72
5	James O. Williams.....	6 41	5120	S. A. Harding.....	146 61
6	William Curtis.....	636 22	1	Heywood & Shoot.....	28 19
7	Martin Keary.....	172 62	2	J. Dudding.....	247 35
8	Cyrus H. Frost.....	125 22	3	William Cook.....	42 70
9	B. F. Lushbaugh.....	1,232 93	4	A. N. Anderson.....	82 20
5040	Jas. W. Clark.....	10 24	5	Hay. Olds & Reading.....	251 02
1	William A. Davis.....	83 23	6	T. J. Herring.....	149 18
2	S. B. Row.....	194 23	7	Gales & Seaton.....	56 50
3	Rittenhouse, Fant & Co.....	591 00	8	B. D. Hopkins.....	66 29
4	Riggs & Co.....	3,242 44	9	W. H. Greenleaf.....	66 29
5	P. S. Frost.....	2,383 18	5130	E. French.....	66 29
6	M. Fennimore.....	192 24	1	W. J. Fuller.....	66 29
7	D. Atkinson.....	223 37	2	G. Finch.....	42 12
8	J. A. Jackson.....	30 66	3	G. W. Gries.....	15 00
9	D. L. Caldwell.....	212 40	4	A. B. Garrett.....	15 00
5050	J. Conroy.....	79 60	5	H. Garrett.....	15 00
1	C. S. Baker.....	144 50	6	P. R. Fairchild.....	66 29
2	E. C. Margrave.....	229 87	7	Patrick Flannagan.....	42 12
3	M. Harley.....	12 74	8	J. E. Grieshammer.....	66 29
4	W. Smith.....	392 98	9	E. C. Hodgeman.....	66 29
5	Peters & Stephens.....	52 64	5140	William Osborn.....	820 56
6	W. H. Duncan.....	43 33	1	J. Stewart.....	36 17
7	J. Powell.....	63 93	2	James O. Newice.....	52 00
8	J. H. Hannah.....	43 31	3	James Lauders.....	72 83
9	H. Kennedy.....	85 55	4	M. Norris.....	82 40
5060	B. Nance.....	92 29	5	W. M. Shanks.....	42 08
1	P. Nicol.....	6 15	6	Thomas R. Livingston.....	44 13
2	F. H. Buchols.....	36 77	7	C. Steele.....	30 33
3	J. R. Patridge.....	2 93	8	A. Black.....	64 63
4	W. H. Davis.....	139 59	9	E. C. Nove.....	90 94
5	Dooly & McLane.....	747 33	5150	L. Holmes.....	4 62
6	M. J. Dooly.....	1,617 17	1	H. H. & G. S. Moulton.....	87 65
7	S. Bishop.....	61 67	2	James Griffith.....	31 97
8	H. Rocap.....	86 03	3	B. F. Weller.....	15 90
9	J. Havens.....	57 93	4	Holmes & Hukell.....	24 88
5070	D. F. Dennis.....	31 25	5	P. Finley.....	34 71
1	C. Holcombe.....	28 75	6	Spalding & McKee.....	319 18
2	F. A. Freymouth.....	61 27	7	Isaac H. McKee.....	222 08
3	L. Beverly.....	65 29	8	F. M. McClenahan.....	146 22
4	W. Hicks.....	115 66	9	T. J. Hart.....	66 06
5	B. Wogman.....	20 68	5160	A. Purcell.....	224 38
6	R. F. Huston.....	41 61	1	S. M. Hunter.....	76 92
7	Hawkins & Wier.....	52 11	2	N. G. Clarke.....	5 33
8	E. Mindrup.....	36 16	3	M. Graham.....	50 20
9	Frier & Luck.....	62 72	4	J. H. Hill.....	14 09
5080	J. Bennett.....	43 72	5	W. H. Murphy.....	343 88
1	S. Weeks.....	23 54	6	J. Popp.....	23 75
2	J. H. Ray.....	7 18	7	B. Swor.....	30 73
3	J. Z. Kent.....	56 95	8	H. Paul.....	47 50
4	A. A. Kinzey.....	97 30	9	B. F. Kendrick.....	112 50
5	W. C. Junior.....	28 90	5170	J. N. Sheldon.....	59 87
6	B. R. Russell.....	4 35	1	J. H. Collett.....	60 00
7	W. R. Phillips.....	41 92	2	Jas. W. Parker.....	1,022 25
8	H. Kastin.....	174 07	3	B. A. Bayley.....	354 03
9	A. Anderson.....	27 01	4	Isaac Edmundson.....	277 03
5090	J. Jansen.....	75 36	5	W. H. Davis.....	18 35
1	L. Phillips.....	23 09	6	H. Rogers.....	22 62
2	W. Stratt.....	14 85	7	J. W. Clark.....	4 63
3	W. H. Anderson.....	42 14	8	Jas. Bishop.....	60 00
4	J. W. Hill.....	49 50	9	L. S. McHenry.....	52 72
5	J. D. Brower.....	100 28	5180	F. Klinge.....	66 29
6	J. R. Bell.....	49 49	1	H. Merrill.....	66 29
7	B. Heaton.....	62 50	2	J. Mann.....	66 29
8	J. M. McCutcheon.....	402 27	3	S. Lawrence.....	66 29
9	Faherty & Nelson.....	337 70	4	C. C. Leach.....	66 29
5100	J. Held.....	16 03	5	J. A. Leesig.....	66 29
1	H. Stooker.....	12 50	6	E. McDonald.....	66 29
2	Dugger & Guyot.....	60 10	7	A. Miller.....	52 72
3	C. Hoeger.....	12 50	8	M. Kerr.....	15 00
5104	C. Fietze.....	15 73	5190	J. W. Eubody.....	52 72

DR.

FOURTH QUARTER 1863—Continued.

No.	To warrants paid, viz:		No.	To warrants paid, viz:	
5190	J. Q. Eder.....	\$49 63	5275	George S. Phisterer.....	\$16 56
1	W. H. Abell.....	15 00	6	J. M. States.....	4 20
2	W. W. Abell.....	15 00	7	Dennis Hogan.....	71 94
3	R. J. Delaney.....	15 00	8	S. E. Hartranft.....	208 26
4	J. Elder.....	15 00	9	William Stallman.....	18 04
5	Isaac L. Crouch.....	58 72	5280	W. H. Wilcox.....	58 72
6	R. A. Boyd.....	66 89	1	T. R. Taylor.....	66 89
7	W. H. Davis.....	16 85	2	Geo. O. Bacon.....	66 89
8	L. H. Dowdney.....	50 54	3	R. Frye.....	66 89
9	Benj. T. Bye.....	58 73	4	M. H. Haughton.....	16 85
5200	W. F. Cline.....	66 89	5	J. Q. Eder.....	28 36
1	Geo. O. Dearborn.....	66 89	6	Benoni Wheat.....	124 24
2	Geo. H. Evans.....	66 89	7	A. J. Tinker.....	173 28
3	R. M. French.....	66 89	8	S. B. Miles.....	402 02
4	N. Howard.....	66 89	9	P. Bishop.....	121 22
5	A. A. Lane.....	66 89	5290	T. Brewster.....	66 89
6	E. B. Buswell.....	66 89	1	William Simpson.....	15 71
7	H. Gilbert.....	66 89	2	J. A. Dalley.....	66 89
8	G. K. Ashley.....	58 72	3	J. W. Nesmith.....	3,600 00
9	G. H. Knapp.....	58 72	4	J. W. Boyle.....	36 55
5210	J. P. Hogeboom.....	58 72	5	W. W. Marsh.....	15 75
1	J. Denvir.....	42 12	6	F. M. Colburn.....	1,000 00
2	J. R. Dobyns.....	64 73	7	S. L. M. Barlow.....	5,810 47
3	R. C. Allen.....	66 89	8	S. H. Stevens.....	66 89
4	E. W. Conard.....	66 89	9	C. Tollman.....	66 89
5	J. A. Dalley.....	66 89	5300	C. Rneppelle.....	56 19
6	W. Andre.....	64 73	1	E. W. Weldon.....	56 72
7	Robert Crozier.....	66 89	2	A. H. Wing.....	56 72
8	W. F. Martin.....	20 00	3	D. M. Boyd.....	120 07
9	Alfred Martin.....	114 01	4	Thomas H. Smith.....	56 81
5220	Alfred Robinson.....	143 74	5	Beverly Clark.....	56 81
1	J. W. Swezey.....	8 69	6	H. W. Campbell.....	56 81
2	Geo. Foster.....	29 95	7	Thos. Waples.....	4 72
3	J. A. Cornwell.....	17 89	8	W. Steward.....	62 00
4	W. H. Vanderbilt.....	173 71	9	A. B. Waller.....	148 00
5	Jenkins & Lott.....	70 44	5310	Henry Morgan.....	3,125 00
6	J. Charlick.....	65 44	1	V. A. Pepin.....	18 28
7	E. Soper.....	25 25	2	Cancelled.....	
8	C. S. Burr.....	22 96	3	E. Golden.....	163 82
9	James W. Sell.....	20 00	4	Thos. D. Pettijohn.....	45 21
5230	J. M. Overton.....	26 39	5	P. G. Reynolds.....	262 12
1	Terry & Vall.....	5 00	6	J. P. Parker.....	205 12
2	J. R. Smith.....	7 87	7	Barber & Allen.....	31 65
3	Griffin & Martin.....	18 62	8	M. Fennimore.....	21 66
4	A. B. Waller.....	194 25	9	David Dorrington.....	145 84
5	H. C. Wood.....	66 89	5320	D. D. Bray.....	89 24
6	Geo. P. Woodbury.....	66 89	1	T. J. Anderson.....	150 55
7	C. C. Tappan.....	50 54	2	William Word.....	137 18
8	W. S. West.....	66 89	3	T. S. Valle.....	\$139 67
9	J. A. Pierce.....	66 89	4	William Thompson.....	111 27
5240	E. H. Smith.....	58 72	5	F. F. Thomas.....	32 22
1	D. H. Seyboldt.....	66 89	6	E. Chase.....	20 22
2	H. N. Newell.....	58 72	7	O. P. Houghawout.....	63 24
3	W. W. Reltzel.....	66 89	8	Harvey Hixson.....	101 21
4	A. J. Smith.....	33 69	9	S. N. Wood.....	54 73
5	J. B. Wingate.....	58 72	5330	Zinn & Cardwell.....	37 11
6	W. W. Wilhelm.....	15 00	1	C. C. Haasler.....	60 28
7	W. Skeel.....	66 89	2	R. Brown.....	38 38
8	H. J. Raymond.....	30 00	3	F. E. Smith.....	166 02
9	Martin Keary.....	92 83	4	S. B. Miles.....	294 02
5250	Joseph Murray.....	3 82	5	J. M. Cowan.....	33 70
1	Augustus Standingar.....	91 98	6	T. S. Huffaker.....	254 45
2	William Rachford.....	31 04	7	M. B. Barker.....	28 46
3	Thomas Wisby.....	37 31	8	Ben Holladay.....	891 77
4	Morrow & Hovey.....	94 97	9	S. Rammel.....	19 05
5	Green B. Hance.....	113 76	5340	W. J. & T. M. Saunders.....	143 73
6	Stein & Hohn.....	145 26	1	W. Anderson.....	109 39
7	A. C. McHenry.....	31 63	2	S. N. Howe.....	200 55
8	A. Fleming.....	188 55	3	J. C. Kennett.....	158 41
9	F. M. Rice.....	66 89	4	Thomas Hawkins.....	64 73
5260	A. Reeves.....	58 72	5	L. Easton.....	64 73
1	J. C. Paulling.....	66 89	6	W. H. Eder.....	64 73
2	F. Palmer.....	66 89	7	Cancelled.....	
3	W. W. Longstreth.....	102 04	8	M. R. Hook, Jr.....	64 73
4	Alfred Knight.....	18 05	9	E. G. Wood.....	64 73
5	Chas. W. Butterfoss.....	36 95	5350	W. B. Mount.....	64 73
6	M. C. Boyer.....	67 29	1	T. S. Tuft.....	64 73
7	J. Ettinger.....	54 91	2	C. H. Craft.....	64 73
8	C. C. Curtis.....	17 85	3	Thomas Kelly.....	68 75
9	George Birkman.....	23 13	4	Rogers & Conklin.....	10 30
5270	Joseph Stradling.....	54 85	5	A. B. Hewitt.....	81 74
1	J. C. Tyson.....	36 76	6	C. A. Goshen.....	16 18
2	J. Campbell.....	182 50	7	S. F. Drake.....	57 17
3	W. F. Martin.....	54 28	8	C. C. Hall.....	65 76
5274	J. B. Jones.....	40 29	5359	J. McGregor.....	760 96

DR.

FOURTH QUARTER 1863—Continued.

No.	To warrants paid, viz:		No.	To warrants paid, viz:	
5360	William A. Nester.....	\$142 39	5445	Moulton & King.....	\$228 80
1	S. Taylor.....	10 53	6	B. F. Mann.....	837 78
2	J. M. Kendig.....	5 74	7	Jonas McKenzie.....	392 80
3	H. K. Smith.....	375 00	8	N. C. Adams.....	306 27
4	C. Conway.....	147 46	9	D. M. Taft.....	92 22
5	J. Crawford.....	62 59	5450	A. O. Thomas.....	2,991 00
6	Rittenhouse, Fant & Co.....	1,357 62	1	E. Beals.....	124 82
7	Henry Keep.....	279 84	2	A. N. & S. Fisher.....	\$1,087 66
8	S. B. Row.....	192 05	3	J. M. Moss.....	1,160 00
9	Dulaney & Beebe.....	45 63	4	J. H. Porch.....	380 70
5370	E. C. Long.....	33 20	5	Green & Vogan.....	183 75
1	G. E. Stokes.....	\$6 69	6	J. H. Clark.....	520 16
2	G. M. Johnson.....	70 04	7	L. McLane.....	501 21
3	William A. Davis.....	80 54	8	Jesse Couch.....	253 96
4	L. G. Spalding.....	1,168 32	9	James Ellis.....	225 00
5	Carey & Kelly.....	\$280 20	5460	C. E. Davis.....	1,125 00
6	William Adams.....	1,280 00	1	Wm. Hamilton.....	447 05
7	Henry Winsor.....	358 42	2	Marker & Corey.....	124 87
8	William R. Allphin.....	34 73	3	E. B. Hopkinson.....	90 00
9	William T. Givens.....	19 76	4	S. W. Langton.....	430 03
5380	J. Adams.....	104 54	5	C. H. Hayes.....	211 99
1	J. Montgomery.....	33 57	6	Dean & Harbison.....	1,324 66
2	J. Hetrick.....	68 74	7	R. V. Husbands.....	402 35
3	A. E. Dougherty.....	478 00	8	C. G. Bryant.....	\$250 00
4	Thomas T. Firth.....	1,248 46	9	C. W. Reinling.....	271 78
5	T. Haskins Du Puy.....	1,514 85	5470	Joseph Robnett.....	46 08
6	L. T. Watson.....	335 56	1	G. W. Betters.....	592 20
7	G. O. Bacon.....	64 73	2	A. Howe.....	284 15
8	E. B. Buswell.....	64 73	3	Geo. H. Bartges.....	\$385 91
9	B. T. Bye.....	56 81	4	M. G. McCarty.....	450 00
5390	W. Andre.....	64 73	5	J. W. Lancaster.....	126 74
1	F. Dorrington.....	43 95	6	J. D. Lanum.....	100 08
2	J. Crook.....	57 94	7	F. Chable.....	\$122 44
3	F. A. Norton.....	120 11	8	W. Ranck.....	100 00
4	J. Hendrix.....	184 11	9	T. G. Cockrill.....	100 00
5	O. Rogers.....	62 52	5480	Wilson & Tibbetts.....	216 57
6	F. E. Smith.....	90 98	1	D. L. Rogers.....	58 23
7	G. K. Ashley.....	56 81	2	A. H. Jamison.....	250 00
8	R. A. Boyd.....	64 73	3	E. Minturn.....	4,784 31
9	J. L. Crouch.....	56 81	6	Oelrichs & Co.....	1,473 55
5400	William F. Cline.....	64 73	7	J. Seaycraft.....	939 54
1	J. A. Lefker.....	48 75	8	Ludlam, Heineken & Co.....	7,345 66
2	Isaac Atwood.....	82 88	9	Oelrichs & Co.....	6,751 24
3	Moore & Coleman.....	122 82	5490	Kuhnhardt & Co.....	6,702 10
4	W. J. Godfrey.....	\$1,125 00	1	J. G. Dale.....	47,530 79
5	W. H. Gatzmer.....	974 38	2	Riggs & Co.....	930 78
6	Charles O. Rogers.....	30 00	3	Geo. P. Woodbury.....	64 73
7	J. W. Forney.....	30 00	4	H. C. Wood.....	64 73
8	J. J. White.....	\$654 95	5	W. S. West.....	64 73
9	William Bolton.....	202 88	6	C. C. Tappan.....	48 92
5410	N. Howard.....	64 73	7	D. H. Seybolt.....	64 73
1	W. H. Greenleaf.....	64 73	8	J. B. Wingate.....	56 81
2	B. D. Hopkins.....	64 73	9	E. Weldon.....	56 81
3	E. French.....	64 73	5500	J. C. Viot.....	64 73
4	R. M. French.....	64 73	5483	J. S. Penny.....	293 75
5	G. O. Dearborn.....	64 73	4	J. Soyer.....	253 07
6	G. H. Evans.....	64 73	5501	A. M. Baker.....	64 73
7	R. Frye.....	64 73	2	Davidson & Rumsey.....	9,100 00
8	W. J. Fuller.....	64 73	3	Frank S. Stevens.....	11,538 19
9	H. Gilbert.....	64 73	4	C. Tollman.....	64 73
5420	M. H. Houghton.....	16 30	5	E. H. Smith.....	56 81
1	G. Finch.....	40 76	6	W. H. Wilcox.....	56 81
2	F. P. Finch.....	40 76	7	F. Palmer.....	64 73
3	P. R. Fairchild.....	64 73	8	T. R. Taylor.....	64 73
4	J. W. Enbody.....	56 81	9	W. Skeel.....	64 73
5	L. H. Dowdney.....	48 92	5510	A. A. Lane.....	64 73
6	W. H. Davis.....	16 30	1	Sylvanus Lawrence.....	64 73
7	A. S. Rammels.....	15 00	2	Clinton C. Leech.....	64 73
8	J. A. Lessig.....	64 73	3	G. H. Knapp.....	56 81
9	P. P. Hogeboom.....	56 81	4	T. Brewster.....	64 73
5430	S. H. Stevens.....	64 73	5	E. W. Conard.....	64 73
1	J. A. Pierce.....	64 73	6	J. E. Grieshammer.....	64 73
2	H. Merrill.....	64 73	7	E. C. Hodgeman.....	64 73
3	J. Mann.....	64 73	8	B. F. Lemen.....	64 73
4	J. C. Paulding.....	64 73	9	Saml. West.....	402 09
5	H. H. Newell.....	56 81	5520	Robt. W. McElhauy.....	519 15
6	A. R. Reeve.....	56 81	1	John McKirahan.....	\$36 32
7	W. W. Reitzel.....	64 73	2	Elbridge M. Rice.....	64 73
8	A. Miller.....	56 81	3	G. W. Taylor.....	375 00
9	E. McDonald.....	64 73	4	B. C. Gregg.....	8 32
5440	Bradley Barlow.....	6,369 25	5	A. M. Baker.....	66 89
1	Barlow, Cottrell & Co.....	4,161 57	6	A. H. Wing.....	56 81
2	A. J. Smith.....	32 61	7	B. F. Lemen.....	66 89
3	Chas. Minturn.....	\$7 00	8	John A. Dalley.....	64 73
5444	J. White.....	353 04	5529	J. R. Dobyns.....	64 73

RECEIPTS AND EXPENDITURES OF

FOURTH QUARTER 1863—Continued.

Cr.

No.	To warrants paid, viz:	No.	To warrants paid, viz:
5530	Pat. Flannagan.....	3678	Henry Kennedy.....
1	R. C. Allen.....	3893	Fredk. Dorrington.....
2	Chas. Rueppelle.....	4010	T. G. Connor.....
3	L. S. McHenry.....	4136	Ferdinand Chable.....
4	Frederick Klinge.....	4538	J. V. Stevenson.....
5	Nathaniel Coombs..... \$85 11	4571	N. Harvey.....
6	Geo. W. Coulter.....	4693	C. Andrews.....
7	Parker & Wellington.....	4799	Geo. H. Bartges.....
8	Lemuel B. Glikley.....	4804	E. Miller.....
9	Alexander Lopp.....	4805	M. Riley.....
5540	Barton Able.....	4807	John White.....
1	Michael Riley.....	4821	W. B. Jarvis.....
5542	William F. Walton.....	4823	F. D. Winchester.....
	Warrants paid in this quarter.....	543,077 16	
	To warrants paid, drawn in previous quarters:		Adjusted balance due Post Office Department Dec. 31, 1863....
2666	Salmon C. Hall..... \$525 00		
2778	Morrow & Hovey..... 74 73		
3667	McElheny & Jaggard & Co..... 324 02		
	Adjusted balance last quarter.....		\$756 13 1/2
	Deposits with the different depositories, and covered in by warrants.....		863,771 1/2
			1,621,910 1/2

FOURTH QUARTER 1863—Continued.

Cr.

No.	By amounts deposited by postmasters and others in the different depositories:	
1194	Assistant Treasurer United States, Boston.....	\$68,145 1/2
5	Assistant Treasurer United States, New York.....	546,443 1/2
6	Assistant Treasurer United States, Philadelphia.....	29,121 1/2
7	Treasurer United States, Washington, D. C.....	43,863 1/2
8	Assistant Treasurer United States, St. Louis, Mo.....	35,307 1/2
9	Assistant Treasurer United States, San Francisco, Cal.....	47,632 1/2
1200	Depository United States, Louisville, Ky.....	4,567 1/2
1	Depository United States, Chicago, Ill.....	12,777 1/2
2	Depository United States, Pittsburg, Pa.....	30 1/2
1203	Depository United States, Buffalo, N. Y.....	24 1/2
		863,771 1/2

FOURTH QUARTER 1863—Continued.

STATEMENT No. 2.

Reported to the credit of the Treasurer of the United States in the several depositories for the Post Office Department, December 31, 1863.

	Balance.	Overdraws
Assistant Treasurer United States, Boston.....	\$138,832 51	
Do.....do.....New York.....	451,006 89	
Do.....do.....Philadelphia.....	134,129 92	
Treasurer United States, Washington, D. C.....	113,597 81	
Assistant Treasurer United States, St. Louis, Mo.....	22,124 77	
Do.....do.....San Francisco, Cal.....	8,558 83	
Depository United States, Cincinnati, Ohio.....	649 33	
Do.....do.....Louisville, Ky.....	35,351 41	
Do.....do.....Chicago, Ill.....	5,368 37	
Do.....do.....Detroit, Mich.....	474 09	
Do.....do.....St. Paul, Minn.....	326 55	
Do.....do.....Pittsburg, Pa.....	729 17	
Do.....do.....Buffalo, N. Y.....	1,275 83	
Available balance.....	912,425 48	
In insurrectionary districts:		
Assistant Treasurer United States, Charleston.....		\$83 00
Do.....do.....New Orleans.....		78,162 25
Do.....do.....Savannah.....	205 76	
Do.....do.....Galveston.....		136 45
Do.....do.....Little Rock, Ark.....	1,742 03	
Less overdrawn.....	914,373 27	78,321 71
Ledger balance subject to draft.....	78,321 74	
	836,051 53	

FOURTH QUARTER 1863—Continued.

STATEMENT No. 3.

Outstanding warrants on different depositaries in sundry quarters.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., Boston.....	1st quarter 1855.....	5273	\$68 00	\$32,020 00
	1st quarter 1862.....	9483	17,439 80	
	1st quarter 1862.....	1948	14,512 20	
Assistant Treasurer U. S., New York....	1st quarter 1857.....	1275	75 00	\$44,675 08
	2d quarter 1857.....	2670	119 01	
	2d quarter 1858.....	2166	119 61	
	2d quarter 1859.....	9974	81 41	
	3d quarter 1859.....	1070	12 97	
	3d quarter 1859.....	1677	148 62	
	4th quarter 1859.....	2371	328 17	
	2d quarter 1860.....	6395	250 00	
	4th quarter 1860.....	1572	88 38	
	4th quarter 1860.....	1783	16 68	
	4th quarter 1860.....	1816	44 95	
	1st quarter 1860.....	4139	75 25	
	1st quarter 1861.....	4141	100 00	
	1st quarter 1861.....	4365	199 63	
	1st quarter 1861.....	4672	78 00	
	1st quarter 1861.....	4673	99 24	
	1st quarter 1861.....	4674	112 39	
	1st quarter 1861.....	4683	60 00	
	1st quarter 1861.....	4704	255 07	
	1st quarter 1861.....	4871	123 61	
	1st quarter 1861.....	4875	163 15	
	1st quarter 1861.....	4877	143 00	
	1st quarter 1861.....	4929	267 85	
	1st quarter 1861.....	4930	141 53	
	1st quarter 1861.....	4980	43 51	
	1st quarter 1861.....	4984	47 04	
	1st quarter 1861.....	5137	60 16	
	1st quarter 1862.....	5465	110 87	
	1st quarter 1862.....	331	23,614 64	
	1st quarter 1862.....	980	355 58	
	1st quarter 1862.....	1386	17,229 82	
	1st quarter 1862.....	1387	97 44	
	1st quarter 1863.....	4619	12 50	
Assistant Treasurer U. S., Philadelphia..	4th quarter 1854.....	4907	22 52	\$44,675 08
	3d quarter 1855.....	9668	166 98	
	3d quarter 1855.....	9673	10 25	
	4th quarter 1855.....	1336	13 94	
	4th quarter 1856.....	9337	51 87	
	1st quarter 1857.....	9953	26 52	
	2d quarter 1857.....	2922	4 50	
	2d quarter 1858.....	1081	68 96	
	1st quarter 1859.....	9465	66 66	
	1st quarter 1860.....	4025	58 75	
	4th quarter 1860.....	2479	63 72	
	1st quarter 1861.....	4361	87 19	
	1st quarter 1861.....	4836	69 11	
	1st quarter 1861.....	4951	12 25	
	1st quarter 1861.....	4961	12 59	
	1st quarter 1861.....	4973	38 83	
	1st quarter 1861.....	5028	85 31	
	1st quarter 1861.....	5035	101 92	
	2d quarter 1861.....	527	22 27	
	2d quarter 1861.....	5302	71 66	
	2d quarter 1861.....	5319	29 06	
	2d quarter 1861.....	5384	125 00	
	3d quarter 1861.....	6833	35 89	
	3d quarter 1861.....	6953	153 19	
	3d quarter 1861.....	6989	72 31	
	3d quarter 1861.....	7462	85 62	
	1st quarter 1862.....	9750	480 46	
	4th quarter 1862.....	2373	125 62	
	3d quarter 1863.....	4530	112 50	
	4th quarter 1863.....	4876	57 21	
	4th quarter 1863.....	5024	6 54	
Treasurer U. S., Washington, D. C.....	1st quarter 1855.....	3155		2,402 20
Assistant Treasurer U. S., St. Louis, Mo.	2d quarter 1855.....	8765	18 24	
	1st quarter 1858.....	8479	81 00	
	4th quarter 1858.....	6510	10 88	2 00
	3d quarter 1859.....	1305	92 20	
	1st quarter 1860.....	4271	137 50	
	4th quarter 1860.....	1467	10 00	Google
	1st quarter 1861.....	4760	26 30	
	2d quarter 1861.....	5593	100 18	
	2d quarter 1861.....	5891	14 50	Digitized by Google
	2d quarter 1861.....	5892	28 74	
	2d quarter 1861.....	6350	34 75	

RECEIPTS AND EXPENDITURES OF

FOURTH QUARTER 1863—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., St. Louis, Mo.	2d quarter 1861.....	6346½	878 68	
	2d quarter 1862.....	539	27 41	
	3d quarter 1862.....	1149	21 00	
	1st quarter 1863.....	2908	444 29	
	2d quarter 1863.....	3298½	64 68	
	2d quarter 1863.....	3356	22 58	
	2d quarter 1863.....	3603	48 92	
	2d quarter 1863.....	3692	113 98	
	3d quarter 1863.....	4286	429 20	
	3d quarter 1863.....	4471	2 29	
	3d quarter 1863.....	4608	17 83	
	3d quarter 1863.....	4851	15 38	
	3d quarter 1863.....	5030	11 95	
	3d quarter 1863.....	5118	135 99	
	4th quarter 1863.....	5323	139 67	
	4th quarter 1863.....	5371	6 69	
	4th quarter 1863.....	5404	1,125 00	
	4th quarter 1863.....	5406	654 95	
	4th quarter 1863.....	5521	36 32	
Assistant Treasurer U. S., San Francisco.	2d quarter 1860.....	6744	23 70	
	2d quarter 1862.....	787	1,222 50	
	3d quarter 1862.....	1701	298 85	
	4th quarter 1862.....	2532	337 50	
	2d quarter 1863.....	3761	257 65	
	3d quarter 1863.....	4131	530 75	
	3d quarter 1863.....	4427	525 00	
	3d quarter 1863.....	4674	175 00	
	3d quarter 1863.....	4813	530 75	
	4th quarter 1863.....	5375	280 30	
	4th quarter 1863.....	5443	7 00	
	4th quarter 1863.....	5432	1,067 66	
	4th quarter 1863.....	5468	250 00	
	4th quarter 1863.....	5473	365 91	
	4th quarter 1863.....	5477	122 44	
	4th quarter 1863.....	5478	100 00	
	4th quarter 1863.....	5533	85 11	
Depositary U. S., Louisville, Ky.....	4th quarter 1857.....	6332	9 71	6,300 00
	4th quarter 1857.....	6333	189 70	
Assistant Treasurer U. S., Charleston, S. C.	3d quarter 1854.....	3765	12 21	199 4
	4th quarter 1854.....	5508	83 00	
	4th quarter 1860.....	967	2 21	97 6
Assistant Treasurer U. S., New Orleans. Same as in 3d quarter 1861. See pp. 69 to 77 of that report.....				109,566 7
Depositary U. S., Little Rock, Ark. Same as in 3d quarter 1861. (See pp. 78 to 83 of that report).....				39,510 00
Depositary U. S., Galveston, Texas.....	4th quarter 1860.....	1410		219 00
Total outstanding.....				238,544 00

Explanatory statement.

Adjusted balance to the debit of the Treasurer of the United States for service of the Post Office Department, December 31, 1863. (See p. 16 of that report).....	\$1,074,526 00
From which deduct amount of sundry warrants on different depositaries outstanding, as per statement No. 5, pp. 18 to 20, inclusive, not charged in the foregoing account, but for which conditional credit has been given the several depositaries.....	238,544 00
Balance in the treasury subject to draft for service of the Post Office Department, December 31, 1863, same as per statement No. 4, p. 17.....	836,062 00
Warrants for receipts from postmasters, 4th quarter 1863.....	\$2,378,967 00
Counter warrant for disbursement of the same by order of the Post Office Department.....	2,378,967 00

F. E. SPINNER, Treasurer United States

OFFICE OF THE TREASURER UNITED STATES, Washington, D. C., June 21, 1864.

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE POST OFFICE DEPARTMENT.
January 12, 1865.

I certify that the foregoing account of the Treasurer of the United States for his receipts and expenditures for the service of the Post Office Department for the quarter ending December 31, 1863, has been examined in this office and found correct.

Digitized by E. SELLS, Auditor.

The Post Office Department in account with the Treasurer of the United States for receipts and disbursements for the 1st quarter ending March 31, 1864.

To warrants paid, viz:			To warrants paid, viz:		
No.			No.		
5543	John Beggs.....	\$30 00	5612	E. W. Conard.....	\$66 88
4	D. M. Boyd.....	124 09	3	T. R. Taylor.....	66 88
5	Edward G. Wood.....	66 88	4	Joel R. Allen.....	574 22
6	L. Easton.....	66 88	5	Linsay Henrick.....	168 50
7	Thomas Hawkins.....	66 88	6	Edwin French.....	179 27
8	B. H. Farquhar.....	66 88	7	B. F. Lemen.....	66 88
9	W. W. Eder.....	66 88	8	A. M. Baker.....	66 88
5550	W. B. Mount.....	66 88	9	A. S. Richardson.....	12 72
1	M. R. Hook, jr.....	66 88	5620	Bradley Barlow.....	7, 774 52
2	J. J. Atkinson.....	25, 984 45	1	E. W. Clarke & Co.....	3, 510 00
3	Geo. A. Blanchard.....	11, 765 30	2	George Knapp.....	15 00
4	John P. Marshall.....	55 63	3	Fletcher Palmer.....	66 88
5	Elias Smith.....	10 00	4	E. S. Cook.....	51 78
6	Geo. P. Woodbury.....	66 88	5	R. C. Allen.....	66 88
7	Charles C. Tappan.....	50 54	6	F. Brewster.....	66 88
8	H. H. Lane.....	66 88	7	Jas. R. Dobyns.....	66 88
9	S. Lawrence.....	66 88	8	E. C. Hoelgerman.....	66 88
5560	C. C. Leech.....	66 88	9	J. S. McCune, Presnt.....	3, 701 97
1	Joseph A. Pierce.....	66 88	5630	J. H. Parsons.....	15 00
2	R. M. French.....	66 88	1	William Skeel.....	66 88
3	George H. Evans.....	66 88	2	Fred. Klinge.....	66 88
4	George O. Dearborn.....	66 88	3	T. J. Johnson.....	52 72
5	W. H. Wilcox.....	52 72	4	J. E. Grieshammer.....	66 88
6	Dan'l H. Seybolt.....	66 88	5	John C. Viot.....	66 88
7	Elias H. Smith.....	52 72	6	E. W. Weldon.....	52 72
8	Henry Gilbert.....	66 88	7	David Potter.....	163 70
9	P. R. Fairchild.....	66 88	8	Hon. Geo. H. Yeaman.....	600 00
5570	T. S. Tuft.....	66 88	9	Patrick Flannagan.....	50 54
1	Lewis H. Dowdney.....	50 54	5040	William A. Davis.....	83 23
2	S. L. Van Sickle.....	66 88	1	S. D. McDonald & Co.....	22 00
3	C. H. Craft.....	66 88	2	James Merryfield.....	15 00
4	J. R. Thomas.....	269 34	3	Geo. F. Nesbitt & Co.....	9, 821 39
4+	J. D. & J. M. Friar.....	24 36	4	Jesump & Moore.....	419 30
5	Thomas H. Smith.....	52 72	5	Do.....	10, 259 88
5+	Sam'l. H. Stevens.....	66 88	6	Cornelius Vanderbilt.....	3, 561 71
6	Beverly Clarke.....	124 57	7	Do.....	4, 542 78
6+	Elbridge M. Rice.....	66 88	8	Augustus Shepherd.....	9, 104 19
7	H. W. Campbell.....	52 72	9	Fairbanks & Co.....	600 00
7+	Jesse Mann.....	66 88	5650	H. J. Raymond & Co.....	15 00
8	Francis Hall & Co.....	15 00	1	Morton McMichael.....	15 00
8+	Noble Howard.....	66 88	2	E. C. Alvord.....	6, 646 02
9	Edward Miller.....	\$350 84	3	C. L. Sutherland.....	20 00
9+	W. H. Greenleaf.....	66 88	4	J. P. Walker.....	20 00
5580	John C. Paulding.....	66 88	5	R. B. Webster.....	20 00
0+	Robinson Frye.....	66 88	6	A. Newkirk.....	20 00
1	Matthew H. Houghton.....	16 85	7	P. Perry.....	20 00
1+	Eugene P. Boswell.....	66 88	8	A. Goodspeed.....	20 00
2	Francis P. Finch.....	50 54	9	Jas. P. Hodgeboom.....	52 72
2+	W. H. Newell.....	52 72	5660	G. H. Knapp.....	52 72
3	A. J. Smith.....	33 70	1	John Camp.....	20 00
3+	S. R. Row.....	194 25	2	C. Campbell.....	20 00
4	J. B. Wingate.....	52 72	3	D. Conkling.....	20 00
5	J. A. Lewis.....	66 88	4	Geo. F. Nesbitt.....	733 00
6	B. T. Bye.....	52 72	5	M. J. Casey.....	690 00
7	Isaac L. Crouch.....	52 72	6	G. W. Carter.....	50 00
8	G. K. Ashley.....	52 72	7	Charles Hoeger.....	12 50
9	Crosgrove Menfort.....	1, 125 00	8	John Heid.....	13 79
5590	C. H. Branscomb.....	603 50	9	F. M. Young.....	17 56
1	Spooford Tillotson.....	5, 940 78	5670	Howard Black.....	7 49
2	Cornelius Vanderbilt.....	723 86	1	A. A. Kinzey.....	110 00
3	Do.....	169 42	2	Jan Janwen.....	84 48
4	Henry Baker.....	1, 287 14	3	Henry Kestin.....	164 20
5	A. B. Waller.....	198 73	4	D. B. Stubbs.....	1, 611 82
6	Geo. O. Bacon.....	66 88	5	Lewis W. Newstadler.....	3, 135 73
7	Eben French.....	66 88	6	Benjamin Palmer.....	22 75
8	William J. Fuller.....	66 88	7	A. S. Wood.....	76 94
9	Benj. D. Hopkins.....	66 88	8	J. S. Cornwell.....	20 49
5600	Horace Merrill.....	66 88	9	Wm. H. Vanderbilt.....	149 11
1	Cohill Tollman.....	66 88	5680	Jenkins & Lott.....	81 12
2	Henry C. Wood.....	66 88	1	John Charlick.....	49 19
3	William S. West.....	66 88	2	Elkanah Loper.....	8 74
4	W. W. Reitzel.....	66 88	3	G. C. Vanderwater.....	25 98
5	M. Miller.....	52 72	4	C. S. Burr.....	27 50
6	E. McDonald.....	66 88	5	Chas. McLaughlin.....	11, 454 53
7	Wm. H. Davis.....	16 85	6	W. B. Jarvis.....	16 97
8	W. F. Cline.....	66 88	7	J. W. Scoll.....	20 00
9	Robert A. Boyd.....	66 88	8	J. M. Overton.....	21 35
510	O. F. Eusign.....	213 03	9	J. W. Sweeney.....	2 83
511	William Andre.....	66 88	5690	Terry & Vail.....	5 28

DR.

FIRST QUARTER 1864—Continued.

To warrants paid, viz:			To warrants paid, viz:		
No.			No.		
5691	J. & R. Smith	\$4 34	5774	Lewis Phillips	\$36 12
2	G. E. & Martin	32 96	3	G. E. Stokes	22 22
3	Alfred Robinson	137 37	6	Alexander Anderson	23 22
4	Andrew H. Wing	58 72	7	J. Brower	23 22
5	Saml. E. Beech	\$59 42	8	Benjamin Healon	18 5
6	A. S. Rammels	15 00	9	Claus Feitze	12 6
7	W. W. Wilhelm	15 00	5780	James Thalls	\$15 76
8	R. J. Delaney	15 00	1	E. C. Long	38 01
9	Joseph Elder	15 00	2	Henry Stoker	
5700	Geo. W. Fries	15 00	3	Dugger & Gayot	
1	A. B. Garrett	15 00	4	Martin Snyder	
2	H. Garrett	15 00	5	J. V. Stevenson	
3	M. Kerr	15 00	6	John G. Dale	
4	J. Beggs	15 00	7	M. K. Jessup	
5	Wm. H. Abel	15 00	8	Robert A. Boyd	
6	W. W. Abel	15 00	9	Isaac Davis	
7	U. E. Fisher	2,537 00	5790	John Boswell	
8	V. A. Pepin	195 71	1	J. P. Boharman	
9	Chas. McLaughlin	9,914 50	2	E. W. Corbert	
5710	J. M. Washburne	17 34	3	W. H. Gatzmer	
1	Thomas H. Smith	59 36	4	David F. Dennis	
2	D. M. Boyd	125 45	5	C. W. Holcombe	
3	Felix McCloskey	162 67	6	F. J. Yorke	
4	Buell & Maples	681 80	7	William Stallman	
5	M. R. Hook, jr.	67 62	8	William A. Davis	
6	Cornelius Vanderbilt	3,410 67	9	Geo. F. M. Davis	
7	A. B. Waller	195 71	5800	Francis S. Stevens, Atty.	
8	Wells, Fargo & Co.	249,980 00	1	John Crawford	
9	Thomas V. Arrowsmith	163 99	2	George S. Plisterer	
5720	Jonathan Smith	120 21	3	Martin Keary	
1	James G. Phillips	60 00	4	James O. Williams	
2	Lewis G. Mepler	49 79	5	Joseph Klarger	
3	Beverly Clarke	100 67	6	William Curtis	
4	H. W. Campbell	59 36	7	H. W. Hathsing	
5	Kulmardt & Co.	12,556 58	8	William Hunt, sen.	
6	American West India Co.	192 99	9	L. G. Spalding	
7	Oelrich & Co.	12,209 98	5810	Xavier Pinet	
8	Handy & Hoadley	150 00	1	L. Yevelly	
9	John Havens	59 80	2	William Hicks	
5730	Jonathan Sooy	30 13	3	Bernard Wogman	
1	C. N. Rape	24 25	4	R. F. Huston	
2	Harris B. Rocap	63 74	5	Jacob Stewart	
3	Daniel Belloore	4 79	6	Hawkins & Weir	
4	Westcott & Whitaker	252 28	7	F. A. Freymouth	
5	Benjamin M. Ferguson	25 61	8	Eberherd Windrup	
6	L. Lloyd Jones	59 31	9	Frier & Luck	
7	A. E. Cox	66 00	5820	Daniel Atkinson	
8	A. W. Hartman	\$33 87	1	William Cook	
9	Robert Frazer	465 12	2	James H. Ray	
5740	M. Ellerson	41 31	3	Thos. F. Shortman	
1	Charles Harker	175 00	4	Geo. B. Leachman	
2	C. H. Craft	67 62	5	G. W. Haley	
3	Carrel C. Ivans	8 50	6	Gabriel Slaughter	
4	Samuel Richards	19 12	7	Leonard Cokenhaver	
5	Cancelled		8	Samuel A. Harding	
6	Simon Rammell	7 36	9	Samuel Weeks	
7	James Mitchell	96 81	5830	Geo. P. Woodbury	
8	C. H. Middleton	13 47	1	Michael Boyer	
9	C. M. Justice	6 96	2	Jacob Ellinger	
5750	B. K. Sharratts	199 82	3	William F. Martin	
1	P. Bird	93 50	4	Thomas Sparks	
2	Riggs & Co.	48,224 71	5	John B. Jones	
3	Do	2,372 08	6	John M. States	
4	George Foster	47 75	7	Joseph C. Tyon	
5	Rogers & Conklin	9 26	8	H. K. Smith	
6	L. Fox	67 62	9	John Piersol	
7	John C. Viet	67 62	5840	Joseph Stradling	
8	L. Easton	67 62	1	Amos W. Buckman	
9	E. C. Cook	67 62	2	Chas. W. Butterfoss	
5760	D. W. Gamble	67 62	3	Pricc & Danbert	
1	W. H. Eder	67 62	4	Geo. H. Evans, Rt. Agt.	
2	B. H. Farquhar	67 62	5	Elbridge M. Rice	
3	W. B. Mount	67 63	6	Noble Howard	
4	Thomas Hawkins	67 62	7	Henry Gilbert	
5	E. G. Wood	67 62	8	P. R. Fairchild	
6	J. L. M. Barlow	6,123 71	9	Wm. H. Davis	
7	C. C. Tappan	51 10	5850	Lewis H. Downey	
8	A. A. Lane	67 62	1	Geo. R. Dearborn	
9	Clinton C. Leech	67 62	2	Eugene R. Baswell	
5770	J. Holbrook	389 96	3	Geo. O. Bacon	
1	W. H. Mead	50 00	4	Benjamin D. Hopkins	
2	S. B. Row	203 71	5	William H. Greenleaf	
5773	Michael S. Bartlett	15 00	5856	R. M. French	

DR.

FIRST QUARTER 1864—Continued.

To warrants paid, viz:			To warrants paid, viz:		
No.			No.		
5637	Robinson Frye.....	\$67 62	5940	T. R. Taylor.....	\$67 62
8	William J. Fuller.....	67 62	1	E. W. Weldon.....	59 36
9	Eben French.....	67 62	2	Cloney & Crawford.....	1,064 11
5660	Francis P. Finch.....	51 10	3	William Skeel.....	67 62
1	Matthew H. Houghton.....	17 03	4	A. A. Wing.....	59 36
2	L. T. Watson.....	335 08	5	E. C. Hodgeman.....	67 62
3	Ben. Holladay.....	447 51	6	Jas. R. Dobyns.....	135 99
4	Furlherty & Nelson.....	276 27	7	Leonard M. Copenhaver.....	838 49
5	Mahlon Harley.....	52 15	8	Bradley Barlow.....	50 17
6	Joseph A. Pierce.....	67 62	9	Sylvester Lawrence.....	497 35
7	Jesse Mann.....	67 62	5959	Jeremiah Learycraft.....	31 32
8	Horace Merrill.....	67 62	1	Jeremiah S. Mayhew.....	4,440 37
9	Henry C. Wood.....	67 62	2	A. H. Thompson.....	8,398 75
5670	William S. West.....	67 62	3	A. Horner.....	51 10
1	Samuel H. Stevens.....	67 62	4	E. McDonald.....	51 10
2	Cohul Tollman.....	67 62	5	F. H. Pratt.....	134 50
3	Daniel H. Seybolt.....	67 62	6	Patrick Flannagan.....	59 36
4	John C. Pudding.....	67 62	7	Charles Rueppel.....	66 88
5	John A. Lessig.....	67 62	8	W. H. C. Taylor.....	1,668 41
6	Cornelius Vanderbilt.....	3,584 20	9	J. H. Dailey.....	450 00
7	A. C. McHenry.....	45 81	5960	Maurice J. Dooley.....	499 73
8	William Simpson.....	17 75	1	Alexander Spoug.....	239 79
9	John Popp.....	23 75	2	F. H. Pratt.....	163 34
5680	A. A. Fleming.....	227 59	3	Jonas Bitters.....	57 20
1	John H. Murphy.....	3 66	4	H. McCullough.....	342 47
2	John W. Hill.....	12 55	5	Horatio King.....	109 32
3	Madison Graham.....	39 01	6	Matthew Fennimore.....	84 49
4	Nathaniel G. Clark.....	15 00	7	Alexander McCready.....	346 03
5	Thomas D. Pettijohn.....	40 25	8	John Hunter.....	182 16
6	Isaac Edmundson.....	270 07	9	Joseph Martin.....	24 63
7	Thomas J. Hart.....	62 38	5970	James Billings.....	269 61
8	Thomas McClenahan.....	148 30	1	Benjamin Peyton.....	37 82
9	Isaac H. McKee.....	279 61	2	N. O. Elson.....	32 10
5690	Philander Finley.....	46 65	3	Jacob Cretzmeyer.....	460 57
1	Holmes & Hukel.....	25 37	4	Thomas Wisby.....	.....
2	Louis P. Clampt.....	7 73	5	Andrew Purcell.....	.....
3	James Griffith.....	31 95	6	Spaulding & McKee.....	\$15 62
4	H. H. & G. S. Moulton.....	93 60	7	Henry Kennedy.....	119 19
5	Moses Norris.....	77 58	8	Augustus Standing.....	711 25
6	Wm. M. Shanks.....	51 05	9	Victor Smith.....	416 00
7	Wm. Osborn.....	891 50	5980	James Henderson.....	152 83
8	B. A. Bayley.....	330 42	1	Scott & McKnight.....	112 39
9	Alexander Black.....	73 47	2	Almond B. Davis.....	249 50
5000	James Landers.....	82 90	3	Sly & Seely.....	77 47
1	W. H. Davis.....	192 65	4	Horace Rogers.....	26 57
2	John R. Partridge.....	64 20	5	William H. Davis.....	17 13
3	Peter Nicol.....	23 73	6	James W. Clark.....	5 83
4	Bird Nance.....	34 56	7	Edith W. Martin.....	117 86
5	Joseph Powell.....	67 19	8	Alfred Miller.....	44 10
6	W. H. Duncan.....	41 47	9	A. J. Tinker.....	144 90
7	William Smith.....	393 64	5990	Joseph Martin.....	18 75
8	Peters & Stephens.....	66 02	1	James Bishop.....	49 43
9	William Richford.....	34 20	2	James B. Fordham.....	178 08
5010	Hannah & Sanders.....	91 68	3	James B. Fordham.....	25 00
1	D. L. Caldwell.....	217 24	4	Tarlton Brewster.....	67 62
2	Adam Darnell.....	86 50	5	R. C. Allen.....	67 62
3	John Price.....	153 36	6	J. E. Grieshammer.....	3,127 24
4	Charles Steele.....	50 00	7	Ludham, Heincken & Co.....	1,462 50
5	H. L. Pearson, jr.....	608 85	8	Riggs & Co.....	25 70
6	P. H. Gooch.....	378 64	9	George Birkman.....	206 75
7	J. P. Dodgeboom.....	59 36	6000	James W. Parker.....	32 26
8	G. R. Knapp.....	59 36	1	Barber & Allen.....	55 75
9	William Wray.....	447 50	2	David Dorrington.....	101 64
5020	Thomas Kelly.....	67 87	3	Dennis D. Bray.....	187 88
1	David Headley.....	338 00	4	T. J. Adamson.....	143 29
2	Thomas Montgomery.....	64 25	5	T. S. Vaile.....	112 21
3	E. W. Conard.....	67 62	6	William Thompson.....	34 20
4	William Andre.....	67 62	7	Franklin F. Thomas.....	19 32
5	F. J. Johnson.....	59 36	8	Elbridge Chase.....	8,545 96
6	Francis H. Buchols.....	47 22	9	E. S. Alvord.....	2,044 62
7	E. C. Noe.....	67 70	6010	A. Horner.....	174 33
8	G. R. Ashley.....	39 36	1	Paul Appleback.....	55 81
9	James B. Fordham.....	25 00	2	William Appleback.....	334 80
5030	Isaac L. Crouch.....	39 36	3	S. Bradford.....	19 75
1	William F. Cline.....	67 62	4	Alfred Knight.....	199 36
2	Benj. F. Bye.....	59 36	5	Burton Storkley.....	28 41
3	W. H. Wilcox.....	59 36	6	George Lutz.....	79 54
4	Elias H. Smith.....	59 36	7	Oliver P. Houghawout.....	102 32
5	H. H. Newell.....	59 36	8	Harvey Hixson.....	.....
6	Fletcher Palmer.....	67 62	9	S. N. Ward.....	\$34 75
7	A. Miller.....	59 36	6020	Philander Bishop.....	61 32
8	J. B. Wingate.....	59 36	1	Zuin J. Cardwell.....	15 33
5039	W. W. Reitzel.....	67 62	6022	Francis E. Smith.....	237 55

DR.

FIRST QUARTER 1864—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
6023	Randall Brown.....	\$41 94	7004	S. B. Miles.....	\$534 48
4	John M. Cowan.....	33 63	5	Hawkins Taylor.....	199 48
5	Benoni Wheat.....	52 91	6	E. W. Corbert.....	270 48
6	W. J. & T. M. Sander.....	140 73	7	William C. Hammatt.....	183 48
7	Chas. F. Drake.....	49 00	8	Noble Howard.....	63 48
8	Wiley Anderson.....	80 33	9	R. M. French.....	63 48
9	Saml. N. Howe.....	204 66	7010	George O. Dearborn.....	63 48
6030	Isaac Atwood.....	50 00	1	Joseph A. Pierce.....	63 48
1	Moore & Coleman.....	114 83	2	Clinton C. Leech.....	63 48
2	J. W. Bolding.....	38 50	3	Albert A. Lane.....	63 48
3	William W. Marsh.....	17 42	4	T. Hawkins Du Puy.....	1, 63 48
4	Riggs & Co.....	933 73	5	W. W. Reitzel.....	63 48
5	Do.....	144, 988 11	6	William F. Cline.....	63 48
6	D. M. Boyd.....	117 35	7	J. L. Crouch.....	63 48
7	H. W. Campbell.....	55 53	8	B. T. Bye.....	63 48
8	Beverly Clark.....	94 16	9	T. J. Johnson.....	63 48
9	Thomas H. Smith.....	55 53	7020	Robert W. McElhaney.....	42 48
6040	Frederick Dorrington.....	43 95	1	Amos W. Hard.....	34 48
1	Blank.....		2	Benjamin F. Weller.....	15 48
2	Allen & Brazleton.....	215 30	3	John McKirahan.....	63 48
3	Parker & Wellington.....	1, 427 00	4	Wm. H. Greenleaf.....	63 48
4	P. S. Frost.....	2, 386 55	5	Robinson Frye.....	63 48
5	J. Holbrook.....	183 09	6	Francis P. Finch.....	47 48
6	S. B. Row.....	183 59	7	Geo. H. Knapp.....	63 48
7	Thomas Hawkins.....	63 26	8	Joseph P. Hodgeboom.....	63 48
8	D. W. Gamble.....	63 26	9	W. H. Wilcox.....	63 48
9	V. A. Peplin.....	183 09	7030	J. B. Wingate.....	63 48
6050	A. B. Waller.....	189 09	1	A. D. Shepard.....	47 48
1	F. Fox.....	63 26	2	Patrick Flanagan.....	63 48
2	B. H. Farquhar.....	63 26	3	James R. Dobyns.....	63 48
3	W. H. Eder.....	63 26	4	E. W. Conard.....	63 48
4	E. G. Wood.....	63 26	5	William Andre.....	63 48
5	M. R. Hook, jr.....	63 26	6	E. W. Weldon.....	63 48
6	William B. Mount.....	63 26	7	Jesse Mann.....	63 48
7	L. Easton.....	63 26	8	Benjamin D. Hopkins.....	63 48
8	J. C. Viot.....	63 26	9	Eben French.....	63 48
9	C. H. Craft.....	63 26	7040	William J. Fuller.....	63 48
6060	J. F. Brandt.....	10 00	1	Eugene B. Buswell.....	63 48
1	Samuel Bradford.....	685 77	2	Geo. O. Bacon.....	63 48
2	L. B. Miles.....	243 73	3	Charles C. Tappan.....	47 48
3	Macdonald & Baker.....	19 00	4	Samuel H. Stevens.....	63 48
4	W. H. H. Waters.....	19 00	5	Edward Van Houton.....	15 48
5	R. C. Allen.....	63 26	6	T. H. Pratt.....	47 48
6	Tarleton Brewster.....	63 26	7	Alex. Miller.....	63 48
7	Robert A. Boyd.....	63 26	8	William Skeel.....	63 48
8	E. S. Cook.....	63 26	9	Morrow Hovey.....	63 48
9	J. Gaylor.....	32 98	7050	A. H. Wing.....	63 48
6070	Adolph Mohl.....	271 47	1	Perry Taylor.....	\$70 00
1	S. B. Miles.....	495 64	2	Thomas R. Taylor.....	63 48
2	Jesse Crook.....	62 47	3	Abner B. Elsbree.....	63 48
3	Chas. C. Haasler.....	\$61 05	4	Horace Merrill.....	63 48
4	Frederick A. Horton.....		5	William S. West.....	63 48
5	John Hendrix.....	184 05	6	Cobill Tollman.....	63 48
6	Ossian Rogers.....	64 09	7	Henry C. Wood.....	63 48
7	Mitchell B. Barker.....	77 19	8	E. S. Alvord.....	4, 63 48
8	Samuel West.....	314 30	9	T. S. Tuft.....	15 48
9	J. A. Lefker.....	48 75	7060	Lewis A. Dowdney.....	47 48
6080	J. C. Kennett.....	131 72	1	E. McDonald.....	63 48
1	Thomas Boswell.....	16 28	2	A. M. Baker.....	63 48
2	Nathan Harvey.....	44 48	3	L. S. McHenry.....	63 48
3	G. B. Hance.....	170 80	4	E. Golden.....	22 48
4	John Nove.....	45 96	5	American Bank Note Co.....	170 48
5	Stein & Hohn.....	125 40	6	W. H. C. Taylor.....	34 48
6	Lawson Holmes.....	47 22	7	Andrew Harbke.....	63 48
7	James O. Newlee.....	38 30	8	Burbank, Blakely & Merriman.....	1, 63 48
8	Blewford Sevor.....	24 14	9	Jessup & Moore.....	13, 63 48
9	B. F. Kendrick.....	\$18 53	7070	E. Cunard.....	1, 57 48
6090	J. B. Hutchinson & Co.....	129 10	1	John W. Forney.....	15 48
1	George H. Evans.....	63 26	2	James A. Casteel.....	63 48
2	Elbridge M. Rice.....	63 26	3	J. Q. Eder.....	105 48
3	George P. Woodbury.....	63 26	4	David B. Watrous.....	15 48
4	B. Cottrell, Vickroy & Barnum.....	9, 118 75	5	J. A. Lessig.....	63 48
5	Daniel H. Seybolt.....	63 26	6	W. T. Howell.....	22 48
6	Elias H. Smith.....	55 53	7	Burbank & Blakely.....	1, 53 48
7	Fletcher Palmer.....	63 26	8	E. W. Corbert.....	252 48
8	John C. Paulding.....	63 26	9	Edwin C. Hodgeman.....	34 48
9	Matthew H. Houlton.....	15 94	7080	W. H. C. Taylor.....	55 48
7000	Henry Gilbert.....	63 26	7081	D. M. Boyd.....	150 48
1	P. R. Fairchild.....	63 26			
2	W. H. Davis.....	15 94			
7003	Jeremiah S. Mayhew.....	47 80			
				Warrants paid in this quarter.....	825, 241 48

THE POST OFFICE DEPARTMENT.

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Dr.

FIRST QUARTER 1864—Continued.

To warrants paid in this quarter.....		\$825, 241 27
To warrants paid, drawn in previous quarters :		
No.		
9483	Post Master General of Canada.....	\$17, 439 80
331	Ditto.....	23, 614 64
1386	Ditto.....	17, 229 82
1948	Ditto.....	14, 512 20
3603	John D. Trumble.....	48 92
3692	N. H. Denham.....	113 98
4141	F. H. Pratt.....	530 75
4619	J. Brewer.....	12 50
4813	F. H. Pratt.....	530 75
5024	C. N. Rape.....	6 54
5034	William Hunt, sen.....	11 95
5323	F. S. Vaile.....	139 67
5371	G. E. Slater.....	6 69
5452	A. N. & S. Fisher.....	1, 087 66
5468	C. G. Bryant.....	250 00
5473	George H. Buriges.....	365 91
5478	W. Ranc.....	100 00
5521	John McKirahan.....	36 32
		76, 038 10
Adjusted balance due Post Office Department March 31, 1864.....		2, 901, 279 37
		215, 437 24
		2, 116, 716 61
Adjusted balance 4th quarter 1863.....		\$1, 074, 896 13
Deposits with the different depositaries, and covered in by warrants.....		1, 041, 820 48
		2, 116, 716 61

FIRST QUARTER 1864—Continued.

Cr.

By amounts deposited by postmasters and others in the different depositories :		
No.		
1204	Treasurer United States, Washington, D. C.....	\$65, 939 03
1205	Assistant Treasurer United States, New York, N. Y.....	622, 283 44
1206	Do..... Philadelphia, Pa.....	101, 150 75
1207	Do..... Boston, Mass.....	97, 408 96
1208	Do..... St. Louis, Mo.....	48, 555 37
1209	Do..... San Francisco, Cal.....	50, 316 99
1210	Designated Depositary United States, Louisville, Ky.....	54, 429 22
1211	Do..... Pittsburg, Penn.....	54 05
1212	Do..... St. Paul, Minn.....	12 63
1213	Do..... Buffalo, N. Y.....	122 23
1214	Do..... Cincinnati, Ohio.....	57 17
1215	Do..... Detroit, Mich.....	1, 490 64
		1, 041, 820 48

RECEIPTS AND EXPENDITURES OF

FIRST QUARTER 1864—Continued.

STATEMENT No. 2.

Reported to the credit of the Treasurer of the United States in the several depositories for the Post Office Department, March 31, 1864.

	Balance.	Overdrawn
Treasurer United States, Washington, D. C.....	\$172,446 75	
Assistant Treasurer United States, New York, N. Y.....	356,283 19	
Do.....do.....Philadelphia, Pa.....	182,082 46	
Do.....do.....Boston, Mass.....	231,354 40	
Do.....do.....St. Louis, Mo.....	35,796 34	
Do.....do.....San Francisco, Cal.....	50,780 38	
Depository United States, Cincinnati, Ohio.....	706 50	
Do.....do.....Louisville, Ky.....	89,780 63	
Do.....do.....Chicago, Ill.....	5,368 37	
Do.....do.....Detroit, Mich.....	1,964 73	
Do.....do.....St. Paul, Minn.....	339 18	
Do.....do.....Pittsburg, Penn.....	783 22	
Do.....do.....Buffalo, N. Y.....	1,398 06	
Available balance.....	1,129,084 21	
Under insurrectionary control:		
Assistant Treasurer United States, Charleston, S. C.....		\$20 00
Do.....do.....New Orleans, La.....		78,102 25
Depository United States, Little Rock, Ark.....	1,742 03	
Do.....do.....Savannah, Ga.....	205 76	
Do.....do.....Galveston, Texas.....		126 00
Less overdrawn.....	1,131,032 00	78,321 25
Treasurer's ledger balance.....	1,052,710 26	

NOTE.—These overdrafts result in consequence of transfers from the general treasury not having been made as directed.

FIRST QUARTER 1864—Continued.

STATEMENT No. 3.

Outstanding warrants on different depositories in sundry quarters.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Treasurer U. S., Washington, D. C.....	1st quarter 1856.....	3155		\$1
Assistant Treasurer U. S., New York.....	1st quarter 1857.....	1275	\$75 00	
	2d quarter 1857.....	2670	119 01	
	2d quarter 1858.....	2166	119 61	
	2d quarter 1859.....	9974	81 41	
	3d quarter 1859.....	1070	12 97	
	3d quarter 1859.....	1677	148 62	
	4th quarter 1859.....	2371	328 17	
	2d quarter 1860.....	6395	250 00	
	4th quarter 1860.....	1573	88 38	
	4th quarter 1860.....	1783	16 68	
	4th quarter 1860.....	1816	44 95	
	1st quarter 1861.....	4139	75 25	
	1st quarter 1861.....	4141	108 00	
	1st quarter 1861.....	4365	199 63	
	1st quarter 1861.....	4672	78 00	
	1st quarter 1861.....	4673	99 24	
	1st quarter 1861.....	4674	112 39	
	1st quarter 1861.....	4683	60 00	
	1st quarter 1861.....	4704	235 07	
	1st quarter 1861.....	4871	123 61	
	1st quarter 1861.....	4875	163 15	
	1st quarter 1861.....	4877	143 00	
	1st quarter 1861.....	4929	267 85	
	1st quarter 1861.....	4930	141 53	
	1st quarter 1861.....	4980	43 51	
	1st quarter 1861.....	4984	47 04	
	1st quarter 1861.....	5137	60 16	
	1st quarter 1861.....	5465	110 87	
	1st quarter 1862.....	980	355 58	
	1st quarter 1862.....	1387	97 44	
				3,512 12

FIRST QUARTER 1864—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., Philadelphia..	4th quarter 1854.....	4907	\$22 52	
	3d quarter 1855.....	9688	166 98	
	3d quarter 1855.....	9673	10 25	
	4th quarter 1855.....	1336	13 94	
	4th quarter 1856.....	9337	51 87	
	1st quarter 1857.....	9953	86 52	
	2d quarter 1857.....	2988	4 50	
	2d quarter 1858.....	1081	68 96	
	1st quarter 1859.....	9465	66 66	
	1st quarter 1860.....	4025	59 75	
	4th quarter 1860.....	2479	63 72	
	1st quarter 1861.....	4361	87 19	
	1st quarter 1861.....	4836	69 11	
	1st quarter 1861.....	4951	12 25	
	1st quarter 1861.....	4961	12 59	
	1st quarter 1861.....	4973	38 83	
	1st quarter 1861.....	5028	85 31	
	1st quarter 1861.....	5045	101 92	
	2d quarter 1861.....	5287	22 27	
	2d quarter 1861.....	5302	71 66	
	2d quarter 1861.....	5319	29 06	
	2d quarter 1861.....	5384	125 00	
	3d quarter 1861.....	6833	35 89	
	3d quarter 1861.....	6953	155 19	
	3d quarter 1861.....	6989	72 31	
	3d quarter 1861.....	7462	85 62	
	1st quarter 1862.....	9750	480 46	
	3d quarter 1863.....	4350	112 50	
	4th quarter 1863.....	4876	57 21	
	1st quarter 1864.....	5738	33 87	
Assistant Treasurer U. S., Boston, Mass. Assistant Treasurer U. S., St. Louis, Mo.	1st quarter 1855.....	5873		\$2,303 91
	2d quarter 1855.....	8765	18 24	68 00
	1st quarter 1858.....	8479	81 00	
	4th quarter 1858.....	6510	10 88	
	3d quarter 1859.....	1305	92 20	
	1st quarter 1860.....	4271	137 50	
	4th quarter 1860.....	1467	10 00	
	1st quarter 1861.....	4760	26 30	
	2d quarter 1861.....	5593	100 18	
	2d quarter 1861.....	5891	14 50	
	2d quarter 1861.....	5892	28 74	
	2d quarter 1861.....	6350	34 75	
	2d quarter 1861.....	6346½	78 68	
	2d quarter 1862.....	539	27 41	
	3d quarter 1862.....	1149	21 00	
	1st quarter 1863.....	2808	444 29	
	2d quarter 1863.....	3292½	64 68	
	2d quarter 1863.....	3556	22 58	
	3d quarter 1863.....	4258	422 20	
	3d quarter 1863.....	4471	2 29	
	3d quarter 1863.....	4608	17 83	
	3d quarter 1863.....	4851	15 38	
	4th quarter 1863.....	5404	1,125 00	
	1st quarter 1864.....	5695	59 42	
	1st quarter 1864.....	5780	15 76	
	1st quarter 1864.....	5781	38 01	
	1st quarter 1864.....	5976	15 62	
	1st quarter 1864.....	5977	119 19	
	1st quarter 1864.....	6019	54 75	
	1st quarter 1864.....	6073	61 05	
	1st quarter 1864.....	6089	18 53	
	1st quarter 1864.....	6151	70 00	
Assistant Treasurer U. S., San Francisco.	2d quarter 1860.....	6744	23 70	3,254 96
	2d quarter 1862.....	787	1,222 50	
	3d quarter 1862.....	1701	298 85	
	4th quarter 1862.....	2332	337 50	
	2d quarter 1863.....	3761	257 65	
	3d quarter 1863.....	4427	525 00	
	3d quarter 1863.....	4674	175 00	
	4th quarter 1863.....	5375	280 20	
	4th quarter 1863.....	5443	7 00	
	4th quarter 1863.....	5447	122 44	
Depository U. S., Louisville, Ky.....	4th quarter 1863.....	5535	85 11	
	4th quarter 1864.....	5579	350 84	
	4th quarter 1857.....	6332	9 71	3,685 79
	4th quarter 1857.....	6334	189 70	199 41

RECEIPTS AND EXPENDITURES OF

FIRST QUARTER 1864—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Asst's Treasurer U. S., Charleston, S. C.	3d quarter 1864.....	3765	\$12 21	
	4th quarter 1864.....	5508	83 00	
	4th quarter 1860.....	987	2 21	
Assistant Treasurer U. S., New Orleans.				\$97 42
Same as in 3d quarter 1861. (See pp. 69 to 77 of that report).....				
Depository U. S., Little Rock, Ark. Same as in 3d quarter 1861. (See pp. 78 to 83 of that report).....				109,966 73
Depository U. S., Galveston, Texas.....	4th quarter 1860.....	1410		39,810 83
				219 21
Total outstanding.....				162,796 98

Explanatory statement.

Adjusted balance to the debit of the Treasurer of the United States for the service of the Post Office Department, March 31, 1864. (See p. 16 of this report.).....	\$1,215 437 34
From which deduct amount of sundry warrants out-standing on different depositories, as per statement No. 5, pp. 18 to 20, inclusive, not charged in the foregoing account, but for which the several depositories have received conditional credit.....	162,796 98
Balance in the treasury subject to draft for the service of the Post Office Department, March 31, 1864, same as per statement No. 4, page 17.....	1,052,710 36
Warrants for receipts from postmasters, 1st quarter 1864.....	\$2,516,578 34
Counter warrants for the disbursement of the same by order of the Post Office Department....	2,516,578 34

F. E. SPINNER, *Treasurer United States*
OFFICE OF THE TREASURER UNITED STATES, Washington, D. C.

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE POST OFFICE DEPARTMENT,
January 12, 1865.

I certify that the foregoing account of the Treasurer of the United States for his receipts and expenditures for the service of the Post Office Department for the quarter ended March 31, 1864, has been examined in this office and found correct.

E. SELLS, *Auditor*.

The Post Office Department in account with the Treasurer of the United States for receipts and disbursements for the 2d quarter, ending June 30, 1864.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
6182	W. H. Mead.	\$25 00	6261	Dean Harbison.	\$1,319 01
3	A. B. Waller.	197 03	2	Robert V. Husbands.	399 48
4	J. L. Atkinson.	24,850 73	3	Henry F. Evans.	456 74
5	Henry Paul.	38 17	4	C. G. Bryant.	250 00
6	John N. Sheldon.	56 40	5	Chas. W. Reinking.	293 10
7	E. S. Cook.	67 62	6	T. G. Cockrill.	100 00
8	L. Fox.	67 62	7	Wilson & Tibbetts.	219 04
9	C. H. Craft.	67 62	8	Hon. M. Blair.	1,919 66
6190	L. Easton.	67 62	9	Hon. J. W. Nesmith.	3,308 56
1	T. S. Tuft.	67 62	6270	Geo. W. Vernon.	130 00
2	E. G. Wood.	67 62	1	John C. Porter.	5,905 78
3	B. H. Farquhar.	67 62	2	Chas. McLaughlin.	9,647 08
4	Thos. Hawkins.	67 62	3	Do.	1,701 57
5	M. R. Hook.	67 62	4	Benjamin D. Hopkins.	67 62
6	W. T. Howell.	67 62	5	William H. Greenleaf.	67 62
7	W. B. Mount.	67 62	6	Eben French.	67 62
8	John C. Viot.	67 62	7	Robinson Frye.	67 62
9	V. A. Peplin.	195 70	8	William J. Fuller.	67 62
6200	William C. Hammond.	195 70	9	Eugene B. Buswell.	67 62
1	C. H. Branscomb.	611 20	6280	George O. Bucon.	67 62
2	Noble Howard.	67 62	1	William S. West.	67 62
3	R. M. French.	67 62	2	Henry C. Wood.	67 62
4	George O. Dearborn.	67 62	3	Cohill Toolman.	67 62
5	Dan'l H. Seybolt.	67 62	4	Jesse Mann.	67 62
6	E. H. Smith.	59 36	5	Horace Merrill.	67 62
7	John C. Paulding.	67 62	6	E. McDonald.	67 62
8	Jos. A. Pierce.	67 62	7	Jeremiah S. Mahew.	51 10
9	F. Palmer.	6 62	8	Robert A. Boyd.	67 62
6210	John A. Lessig.	67 62	9	W. F. Cline.	67 62
1	Albert A. Lane.	67 62	6290	William H. Davis.	17 03
2	Clinton C. Leech.	67 62	1	Matth w H. Haughton.	17 03
3	George H. Evans.	67 62	2	T. J. Johnston.	59 36
4	Henry Gilbert.	67 62	3	William Skeel.	67 62
5	P. R. Fairchild.	67 62	4	F. R. Taylor.	67 62
6	J. L. Crouch.	59 36	5	James M. Belknap.	15 00
7	B. F. Bye.	59 36	6	M. S. Bartlett.	15 00
8	Abner B. Esabree.	67 62	7	E. W. Weldon.	59 36
9	Elbridge M. Rice.	67 62	8	R. C. Allen.	67 62
6220	Sam'l. H. Stevens.	67 62	9	William Andrew.	67 62
1	George P. Woodbury.	67 62	6300	Tariton Brewster.	67 62
2	Thomas H. Smith.	59 36	1	E. W. Conard.	67 62
3	H. W. Campbell.	59 36	2	J. R. Dobyns.	67 62
4	Beverly Clark.	125 67	3	J. E. Greishammer.	67 62
5	A. Miller.	59 36	4	W. H. Eder.	67 62
6	W. W. Reitzel.	67 62	5	J. P. Hogeboom.	59 6
7	J. B. Wingate.	59 36	6	G. H. Kuapp.	59 36
8	Hawkins Taylor.	199 30	7	Lewis H. Dowdney.	51 10
9	Edward Minturn.	6,494 92	8	John A. Dailey.	130 88
6230	Do.	1,000 00	9	J. E. Grieshammer.	63 26
1	Jessup & Moore.	13,751 10	6310	Edward Smith.	15 00
2	M. J. Casey.	685 58	1	E. S. Hill.	15 00
3	Wm. A. Davis.	162 86	2	Kunhardt & Co.	11,268 41
4	J. A. A. Hardin.	198 00	3	John G. Dale.	57,544 61
5	Benjamin Gibbs.	102 98	4	Oelrichs & Co.	12,775 27
6	B. F. Mann.	847 00	5	Geo. F. Nesbitt.	855 00
7	Jonas McKenzie.	454 68	6	A. D. Shepard.	10,832 91
8	Nathan Coombs.	225 00	7	A. J. Smith.	34 07
9	N. C. Adams.	277 39	8	Joseph Steward.	6 59
6240	A. O. Thomas.	1,000 00	9	A. M. Baker.	67 62
1	A. H. Jamison.	207 60	6320	W. H. C. Taylor.	59 36
2	Esra Beals.	117 22	1	A. H. Wing.	59 36
3	Wooley & Patterson.	66 14	2	Spencer E. Richardson.	14 50
4	A. H. & Sam'l. Fisher.	1,099 93	3	Chas. Ruepple.	130 88
5	J. M. & A. Moss.	1,160 00	4	Hon. Wm. Higby.	169 60
6	John H. Porch.	400 00	5	R. J. Lackey.	40 00
7	A. L. Delauncy.	854 31	6	George F. Nesbitt.	9,688 25
8	John O. Keefe.	\$194 18	7	L. S. McHenry.	44 04
9	Green & Vogan.	156 92	8	James Courroy.	80 13
6250	Jas. H. Clark.	58 33	9	Andrew J. Doak.	98 47
1	Parker & Wellington.	585 85	6330	B. J. Hanna.	3,750 00
2	Louis McLane.	493 74	1	Morton McMichael.	1,296 00
3	Jesse Conch.	611 72	2	John M. Murphy.	10 00
4	James Ellis.	\$139 40	3	John Church & Co.	53 00
5	Jonas Hitters.	236 83	4	George F. Nesbitt.	13 25
6	C. E. Davis.	375 00	5	Jessup & Moore.	1,300 00
7	Marker & Cory.	150 00	6	Francis P. Finch.	51 10
8	E. B. Hopkinson.	150 00	7	W. H. Wilcox.	59 36
9	Sam'l. W. Langton.	500 00	8	Patrick Flaungan.	51 10
6260	C. H. Hayes.	218 16	6339	John A. Barrett.	15 32

DR.

SECOND QUARTER 1864—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
6340	Elsberg & Amberg.....	\$399 59	6423	Henry W. Whiting.....	\$372 47
1	Moulton & King.....	368 66	4	M. R. Hook.....	65 44
2	John White.....	321 08	5	E. G. Wood.....	65 44
3	O. P. Rockwell.....	2,575 11	6	H. W. Whiting.....	385 16
4	Alvin Nichols.....	260 00	7	Thomas Hawkins.....	65 44
5	William Lemon.....	\$75 93	8	John C. Viot.....	65 44
6	Walter W. Williams.....	1,823 37	9	J. B. Row.....	129 40
7	Alexander Spong.....	112 50	6430	E. S. Cook.....	65 44
8	Morgan G. McCarty.....	278 92	1	L. Easton.....	65 44
9	John W. Lancaster.....	130 28	2	B. H. Farquhar.....	65 44
6350	Amasa Howe.....	256 62	3	W. T. Howell.....	65 44
1	Geo. H. Bartges.....	324 28	4	W. B. Mount.....	65 44
2	Geo. W. Berthers.....	427 34	5	A. B. Waller.....	191 40
3	Joseph Robnett.....	136 43	6	Blank.....	
4	Michael Riley.....	\$456 97	7	Blank.....	
5	Wellington Dorsey & Co.....	2,300 00	8	W. H. Eder.....	65 44
6	Mary C. Warbass, Admrx.....	1,709 32	9	C. H. Craft.....	65 44
7	A. L. Jaqueth.....	143 97	6440	Jas. E. Field.....	14 94
8	Fred Klinge.....	54 53	1	Blank.....	
9	W. T. Maxwell.....	14 94	2	George R. Helmiling.....	14 94
6360	G. R. Hogg.....	14 94	3	Blank.....	
1	J. Loveland.....	14 94	4	C. M. Justice.....	15 74
2	W. M. Duffie.....	14 94	5	Cornelius Cowdrick.....	5 74
3	Chas. Allen.....	14 94	6	James Mitchell.....	24 57
4	G. W. Knox.....	14 94	7	T. J. Yorke.....	22 57
5	C. C. Dunn.....	6,752 90	8	Saml. Richards.....	19 13
6	E. W. Clark & Co.....	3,360 00	9	William F. Martin.....	37 33
7	B. F. Cheney.....	54 86	6450	Robert Frazer.....	468 44
8	A. S. Richardson.....	11 47	1	Madison & Joell McDaniel.....	59 44
9	C. Clapp.....	62 50	2	Francis P. Finch.....	49 45
6370	Chas. P. Johnson.....	24 36	3	George Foster.....	45 46
1	Geo. W. Taylor.....	729 40	4	J. A. Cornwell.....	20 12
2	A. S. Woods.....	85 20	5	Jenkins & Lott.....	22 12
3	Post Master General of Canada.....	15,440 12	6	John Charlick.....	42 44
4	Do.....	17,481 15	7	E. Soper.....	12 44
5	Do.....	40,650 05	8	G. C. Vanderwater.....	24 50
6	A. Horner.....	8,335 60	9	C. S. Burr.....	30 57
7	Post Master General of Canada.....	19,297 94	6460	W. B. Jarvis.....	53 74
8	Do.....	23,613 89	1	J. W. Sell.....	20 00
9	A. J. Centre.....	250,000 00	2	J. M. Overton.....	37 60
6380	Sech Foster.....	9 23	3	J. W. Swezey.....	2 74
1	F. A. Cornly.....	516 85	4	Terry & Vail.....	4 64
2	Thos. R. Livingston.....	79 15	5	J. R. Smith.....	13 17
3	Henry Kastin.....	161 58	6	Griffin & Martin.....	32 22
4	Jan Jansen.....	28 95	7	Alfred Robinson.....	127 42
5	A. A. Kinsey.....	32 57	8	William H. Davis.....	16 44
6	W. R. Phillips.....	22 41	9	Robert A. Boyd.....	65 44
7	B. R. Russell.....	9 38	6470	Wm. C. McClellan.....	465 22
8	W. C. Junior.....	30 48	1	P. Kesch.....	5,907 22
9	Howard Black.....	4 40	2	C. Vanderbilt.....	3,528 22
6390	William Steward.....	34 00	3	John Havens.....	55 44
1	E. C. Long.....	35 18	4	A. H. Thompson.....	4,465 44
2	John Held.....	9 71	5	M. Ellerson.....	37 13
3	Dugger & Guyot.....	27 88	6	Charles M. Harker.....	175 00
4	Bradley Barlow.....	707 10	7	Joseph Stewart.....	49 44
5	Do.....	1,284 98	8	Carrel C. Ivans.....	9 67
6	Chas. Hoeger.....	12 50	9	A. E. Cox.....	30 70
7	Claus Fietze.....	10 14	6480	L. Lloyd Jones.....	64 33
8	George Lutz.....	10 06	1	Jonathan Sooy.....	19 46
9	C. W. Carter.....	50 00	2	Harris P. Roca.....	83 50
6400	J. D. Brower.....	46 68	3	David B. Moore.....	23 74
1	Jas. R. Bell.....	19 36	4	Augustus Standing.....	67 52
2	J. S. Hedges.....	13 09	5	Chas. Taneisg.....	5,236 22
3	R. B. Webster.....	20 00	6	D. B. Clark.....	2,053 22
4	C. L. Sutherland.....	20 00	7	Jas. O. Williams.....	22 22
5	J. P. Walker.....	20 00	8	William Curtis.....	506 50
6	A. Goodspeed.....	20 00	9	John Price.....	153 01
7	A. Newkirk.....	20 00	6490	L. G. Spalding.....	128 50
8	Peter Perry.....	20 00	1	Xavier Pinet.....	9 13
9	D. Conkling.....	20 00	2	L. Zeverly.....	50 22
6410	C. Campbell.....	20 00	3	William Hicks.....	54 22
1	John Camp.....	20 00	4	Bernard Wogman.....	\$17 27
2	Laban H. Lichfield.....	98 90	5	R. F. Huston.....	18 22
3	J. R. Thomas.....	126 26	6	W. H. Travis.....	62 31
4	D. C. Hawthorne.....	107 35	7	Green B. Hance.....	12 30
5	Saml. R. Weed.....	60 21	8	William A. Davis.....	81 4
6	William H. Johnson.....	938 80	9	William C. Hammatt.....	129 44
7	Chas. O. Rogers.....	10 00	6500	Matthew H. Houghton.....	16 44
8	W. S. Burke.....	7 00	1	Elbridge M. Rice.....	63 44
9	Beverly Clark.....	97 42	2	James Stevens.....	73 44
6420	H. W. Campbell.....	57 44	3	T. H. Pratt.....	49 44
1	S. Newton Pettis.....	178 86	4	W. W. Reitzel.....	63 44
6422	V. A. Pepin.....	189 40	5504	J. B. Wingate.....	57 44

DR.

SECOND QUARTER 1864—Continued.

To warrants paid, viz :			To warrants paid, viz :		
No.			No.		
6505	J. A. Lessig.....	\$65 44	6588	Geo. S. Plasterer.....	\$15 83
6	Alex. Miller.....	57 44	9	John Crawford.....	30 36
7	B. T. Bye.....	57 54	6590	Michael C. Boyer.....	45 40
8	F. H. Pratt.....	522 07	1	Jacob Ettinger.....	11 87
9	Asa Battles.....	1, 633 00	2	George Birkman.....	22 14
6510	J. R. Thomas.....	118 50	3	Joseph Stradling.....	56 81
1	Horace Rogers.....	30 62	4	Amos W. Buckman.....	20 11
2	Wm. H. Davis.....	19 41	5	Chas. W. Butterfuss.....	18 89
3	Fredk. Dorrington.....	42 87	6	Price & Danbert.....	48 58
4	Jas. W. Clark.....	7 10	7	William Stallman.....	13 55
5	James Bishop.....	46 60	8	E. W. Conard.....	65 44
6	Joseph Martin.....	17 07	9	William Andre.....	65 44
7	John McKirahan.....	40 26	6600	Thomas Kelley.....	68 75
8	James W. Parker.....	259 05	1	Benj. F. Weller.....	11 03
9	Barber & Allen.....	16 64	2	Holmes & Hakell.....	17 31
6520	Matthew Fennimore.....	255 55	3	Philander Finley.....	27 28
1	David Dorrington.....	70 67	4	Spaulding & McKee.....	349 33
2	Dennis D. Bray.....	97 44	5	E. C. Noe.....	66 97
3	T. J. Adamson.....	189 65	6	Lawson Holmes.....	20 07
4	T. S. Valle.....	140 35	7	H. H. & G. S. Moulton.....	94 09
5	William Thompson.....	105 79	8	Francis H. Bucholz.....	34 28
6	Elbridge Chase.....	21 50	9	John R. Partridge.....	33 79
7	S. N. Wood.....	54 75	6610	W. H. Davis.....	162 87
8	Philander Bishop.....	63 44	1	James Landers.....	68 41
9	Randall Brown.....	44 56	2	Moses Norris.....	61 24
6530	John M. Cowan.....	34 10	3	John C. Porter.....	5, 173 58
1	Mitchell B. Barker.....	78 18	4	Mahlon Harley.....	13 39
2	Benoni Wheat.....	49 07	5	William Smith.....	385 75
3	W. J. & T. M. Sanders.....	141 70	6	Jos. Powell.....	\$73 50
4	Chas. F. Drake.....	49 00	7	Thos. Montgomery.....	15 73
5	Wiley Anderson.....	58 52	8	Jas. M. Hannah.....	51 43
6	Saml. N. Howe.....	203 30	9	James A. Casteel.....	17 18
7	Isaac Atwood.....	50 00	6620	George H. Culp.....	18 40
8	J. C. Kennett.....	157 03	1	Henry Kennedy.....	84 08
9	J. W. Bollinger.....	59 75	2	Charles Steele.....	41 91
6540	William Wray.....	447 50	3	Dooley & McLane.....	1, 238 14
1	J. L. M. Barlow.....	4, 655 82	4	Maurice J. Dooly.....	1, 652 55
2	J. W. Alsop.....	6, 275 56	5	J. D. Lamun.....	317 75
3	D. M. Boyd.....	145 38	6	G. L. Kandle.....	174 39
4	Thos. H. Smith.....	57 44	7	Page & Tukey.....	150 08
5	Hawkins Taylor.....	189 40	8	Ferdinand Chubie.....	\$125 00
6	William Rachford.....	31 15	9	Wm. Raack.....	100 00
7	William Smith.....	204 49	6630	Cosgrove & Mountfort.....	\$375 00
8	Hannah Sanders.....	66 74	1	Thos. H. Dwyal.....	158 92
9	Jas. Conroy.....	68 36	2	Benj. H. Hopkins.....	73 43
6550	Adam Canoy.....	69 87	3	Noble Howard.....	65 44
1	Saml. A. Harding.....	125 57	4	Eben French.....	73 43
2	E. Midrup.....	35 43	5	Wm. J. Fuller.....	73 43
3	Samuel Weeks.....	23 13	6	W. W. Baker.....	13 34
4	James H. Ray.....	4 60	7	Thomas T. Firth.....	1, 080 45
5	John Nove.....	\$37 82	8	A. E. Dougherty.....	496 21
6	J. A. A. Harding.....	140 74	9	Francis E. Smith.....	259 16
7	Jas. O. Newlee.....	50 12	6640	Phillip Temple.....	14 67
8	Geo. B. Leachman.....	47 52	1	Benjamin Houston.....	\$28 14
9	Geo. W. Haley.....	55 32	2	James Thalls.....	28 89
6560	Gabriel Slaughter.....	90 09	3	Faberty & Nelson.....	112 58
1	Saml. H. Stevens.....	73 43	4	Andrew Harbke.....	26 38
2	A. B. Elabree.....	65 44	5	J. V. Stevenson.....	20 00
3	George O. Dearborn.....	65 44	6	Marshall Smith.....	183 56
4	George H. Evans.....	64 44	7	E. W. Corbert.....	270 05
5	R. M. French.....	65 44	8	Barlow, Cottrell & Co.....	4, 168 50
6	Robinson Frye.....	73 43	9	Barlow, Cottrell, Vickroy & Barum.....	9, 057 67
7	George P. Woodbury.....	65 44	6650	Horace Merritt.....	73 43
8	Jos. A. Pierce.....	65 44	1	John C. Paulding.....	65 44
9	A. A. Lane.....	73 43	2	Fletcher Palmer.....	65 44
6570	Clinton C. Leech.....	73 43	3	E. H. Smith.....	57 44
1	Hy. Gilbert.....	\$65 44	4	Cobill Tollman.....	73 43
2	P. R. Fairchild.....	65 44	5	William S. West.....	73 43
3	Lew. H. Dowdney.....	49 45	6	T. R. Taylor.....	65 44
4	J. L. Crouch.....	57 44	7	Samuel Slater.....	73 43
5	Wm. F. Cline.....	65 44	8	T. J. Johnson.....	57 44
6	E. McDonald.....	65 44	9	Hawkins & Weir.....	50 57
7	Riggs & Co.....	846 38	6660	Isaac H. McKee.....	255 69
8	Geo. O. Bacon.....	73 43	1	Thos. McLennahan.....	126 79
9	Daniel H. Seybolt.....	65 44	2	Thos. J. Hart.....	37 68
6580	J. F. Hodgeboom.....	57 44	3	J. M. Tomeny.....	1, 656 25
1	Geo. H. Knapp.....	57 44	4	Andrew Purcell.....	177 32
2	T. Haskins Du Puy.....	1, 787 66	5	S. M. Hunter.....	39 60
3	Charles Hagg.....	32 12	6	Morrow & Hovey.....	87 45
4	Jos. C. Tyson.....	22 73	7	Nathaniel G. Clark.....	15 00
5	William F. Martin.....	57 48	8	Madison Graham.....	46 43
6	Thomas Sparks.....	7 74	6669	P. H. Gooch.....	159 21
6587	John B. Jones.....	35 40			

DR.

SECOND QUARTER 1864—Continued.

To warrants paid, viz:			To warrants paid, viz:		
No.			No.		
6670	Stein & Hohn.....	\$125 46	6753	Zuin & Cardwell.....	\$23 71
1	A. C. McHenry.....	43 25	4	Rufus Haywood.....	\$114 46
2	A. A. Flemington.....	211 67	5	W. H. Eder.....	67 62
3	John A. Sheldon.....	61 14	6	T. S. Tuft.....	67 62
4	John H. Collett.....	52 07	7	E. G. Wood.....	67 62
5	Thomas D. Pelljohn.....	40 25	8	E. S. Cook.....	67 62
6	Handy & Hoadley.....	150 00	9	L. Easton.....	67 62
7	Cornelius Vanderbilt.....	887 24	6760	S. B. Miles.....	605 95
8	Benj. F. Ford.....	325 00	1	Wm. Whitaker.....	10 00
9	J. H. Noteware.....	344 48	2	Cancelled.....	
6680	Hon. S. H. Boyd.....	154 50	3	Cancelled.....	
1	Henry C. Wood.....	73 43	4	M. It. Hook, jr.....	67 62
2	E. B. Buwell.....	65 44	5	W. T. H. well.....	67 62
3	William H. Greenleaf.....	65 44	6	W. B. Mount.....	67 62
4	W. H. Wilcox.....	57 44	7	C. H. Craft.....	67 62
5	John A. Barrett.....	57 44	8	Henry Wolf.....	\$25 00
6	R. C. Allen.....	65 44	9	William Simpson.....	17 06
7	John E. Grieshammer.....	65 44	6770	Henry Almstedt.....	\$82 89
8	Bart. Gulon.....	65 44	1	John M. Patton.....	67 62
9	E. W. Weldon.....	57 44	2	Elbridge M. Rice.....	67 62
6690	John A. Dailey.....	65 44	3	Geo. H. Evans.....	62 62
1	Tariton Brewster.....	65 44	4	Geo. P. Woodbury.....	67 62
2	Richard F. Trow.....	354 00	5	A. B. Elsbree.....	67 62
3	E. E. Fuller.....	51 70	6	Wm. C. Hammett.....	235 00
4	Jesse Mann.....	65 44	7	Post Master General of Canada	24 59
5	R. J. Delany.....	15 00	8	P. R. Fairchild.....	67 62
6	J. Elder.....	15 00	9	J. Gaylor.....	86 37
7	G. W. Fries.....	15 00	6780	Aaron R. Reeve.....	59 37
8	A. B. Garrett.....	15 00	1	Patrick Flanagan.....	49 45
9	Edward Gessler.....	15 00	2	W. H. Gatzmer.....	530 86
6700	M. Kerr.....	15 00	3	P. S. Frost.....	2 312 46
1	W. H. Abel.....	15 00	4	Hawkins Taylor.....	304 40
2	W. W. Abel.....	15 00	5	Eugene B. Baswell.....	67 62
3	J. Beggs.....	15 00	6	Elias E. Fuller.....	53 37
4	A. S. Rannels.....	7 58	7	Albert A. Lane.....	75 28
5	W. Kirkpatrick.....	7 42	8	C. C. Leech.....	75 28
6	G. W. Newbery.....	15 00	9	James Stevens.....	75 28
7	W. W. Wilhelm.....	15 00	6790	Francis P. Finch.....	51 10
8	A. J. Smith.....	32 97	1	Matthew H. Houghton.....	17 04
9	J. S. Mahew.....	49 45	2	D. H. Seybolt.....	67 62
6710	Chas. Ruepple.....	65 44	3	John C. Paulding.....	67 62
1	William Skrel.....	65 44	4	Joseph Steward.....	51 10
2	W. H. C. Taylor.....	57 44	5	Robert A. Boyd.....	67 62
3	Jas. R. Dobyns.....	65 44	6	James R. Dobyns.....	67 62
4	A. M. Baker.....	26 18	7	William Andrew.....	67 62
5	J. A. Dailey.....	67 62	74	Lewis Phillips.....	32 81
6	A. H. Wing.....	57 44	8	Peters & Stephens.....	21 22
7	Franklin F. Thomas.....	34 47	9	William Osborn.....	900 00
8	William W. Marsh.....	14 79	6800	Simoon Rammel.....	37 31
9	Phlander G. Finley.....	683 44	1	W. McCullough.....	119 92
6720	William Wood.....	73 78	2	Frank S. Stevens.....	3 938 15
1	Oliver P. Haugbawont.....	77 25	3	Dani. A. Peaslee.....	75 28
2	Chas. C. Hassler.....	48 18	4	Wm. H. Greenleaf.....	67 62
3	Frederick A. Norton.....	109 61	5	Jesse Mann.....	67 62
4	Amos H. Hand.....	78 42	6	J. P. Hodgeboom.....	59 37
5	Ossian Rogers.....	57 03	7	Elias H. Smith.....	59 37
6	Samuel Welsh.....	321 09	8	G. H. Knapp.....	59 37
7	John A. Lefker.....	75 00	9	John C. Viott.....	67 62
8	John Popp.....	23 75	6810	S. B. Row.....	197 39
9	R. M. Holt.....	52 35	1	J. A. Lessig.....	67 62
6730	W. J. Douglass.....	\$19 63	2	Wm. H. C. Taylor.....	59 37
1	H. W. Huthsing.....	42 28	3	Patrick Flanagan.....	51 10
2	A. Horner.....	2 238 48	4	B. Gulon.....	67 62
3	Saml. Bradford.....	164 64	5	T. J. Johnson.....	59 37
4	L. T. Watson.....	232 60	6	E. W. Conard.....	67 62
5	Wm. Appleback.....	50 88	7	T. R. Taylor.....	67 62
6	Alfred Knight.....	18 43	8	Wm. Skiel.....	67 62
7	W. H. H. Waters.....	15 00	9	William Slater.....	75 28
8	J. & H. A. Yarnell.....	\$20 00	6820	E. W. Weldon.....	59 37
9	D. M. Boyd.....	150 24	1	Jas. S. Eastes.....	43 75
6740	Thomas H. Smith.....	59 37	2	Benj. D. Hopkins.....	75 28
1	Saml. R. W. Weed.....	62 50	3	Geo. O. Bacon.....	75 28
2	J. J. Weirdenhammer.....	6 71	4	Isaiah S. Brown.....	75 28
3	Alexander Anderson.....	\$19 46	5	Noble Howard.....	67 62
4	A. D. Hay.....	189 96	6	Eben French.....	75 28
5	J. P. Bohannon.....	52 96	7	R. M. French.....	67 62
6	Thos. Bowwell.....	14 74	8	William J. Fuller.....	75 28
7	William Hunt, sen.....	27 25	9	Geo. O. Dearborn.....	67 62
8	Bird Nance.....	41 81	6830	J. L. Crouch.....	59 37
9	John M. McCutchen.....	272 08	1	William F. Cline.....	67 62
6750	Beverly Clark.....	100 66	2	Benj. T. Bye.....	59 37
1	H. W. Campbell.....	59 37	3	Lewis H. Dowdney.....	51 10
6752	Shepherd & Caldwell.....	2 335 97	6834	John A. Barrett.....	59 37

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SECOND QUARTER 1864—Continued.

Adjusted balance last quarter.....	\$ 215,437 24
Deposits with the different depositaries, and covered in by warrants.....	735,947 61
	<u>1,951,384 85</u>

RECEIPTS AND EXPENDITURES OF
SECOND QUARTER 1864—Continued.

CR.

By amounts deposited by postmasters and others in the depositories:		
No.		
1217	Treasurer United States, Washington, D. C.	\$61,295 42
1217	Assistant Treasurer United States, New York	347,326 04
1218	Assistant Treasurer United States, Philadelphia	95,891 57
1216	Assistant Treasurer United States, Boston	96,242 93
1219	Assistant Treasurer United States, St. Louis, Mo.	40,144 04
1220	Assistant Treasurer United States, San Francisco, Cal.	45,787 37
1224	Designated depository United States, Cincinnati, Ohio	129 24
1225	Designated depository United States, Louisville, Ky.	51,858 35
1223	Designated depository United States, Chicago, Ill.	26,020 52
1222	Designated depository United States, Buffalo, N. Y.	1,064 09
1226	Designated depository United States, St. Paul, Minn.	122 00
		735,947 61

SECOND QUARTER 1864—Continued.

STATEMENT No. 2.

Reported to the credit of the Treasurer of the United States in the several depositories for the Post Office Department, June 30, 1864.

	Balance.	Overdrawn.
Treasurer United States, Washington, D. C.	\$173,054 83	
Assistant Treasurer United States, New York, N. Y.	353,190 08	
Do. do. Philadelphia, Pa.	174,978 94	
Do. do. Boston, Mass.	123,428 17	
Do. do. St. Louis, Mo.	27,317 04	
Do. do. San Francisco, Cal.	42,731 02	
Designated depository United States, Cincinnati, Ohio	835 74	
Do. do. Louisville, Ky.	35,351 41	
Do. do. Chicago, Ill.	31,388 89	
Do. do. Detroit, Mich.	1,964 73	
Do. do. St. Paul, Minn.	521 18	
Do. do. Pittsburg, Pa.	783 22	
Do. do. Buffalo, N. Y.	2,462 15	
Available balance	1,074,294 97	
Under insurrectionary control:		
Assistant Treasurer United States, Charleston, S. C.		\$83 00
Do. do. New Orleans, La.		78,102 29
Designated depository United States, Savannah, Ga.	205 76	
Do. do. Galveston, Texas		136 45
Do. do. Little Rock, Ark.	1,896 53	
Less overdrawn	1,076,397 26	78,321 74
Treasurer's ledger balance	78,321 74	
	998,075 52	

These overdrafts result in consequence of transfers from the general treasury not having been made as directed.

SECOND QUARTER 1864—Continued.

STATEMENT No. 3.

Outstanding warrants on different depositaries in sundry quarters.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Treasurer U. S., Washington, D. C.....	1st quarter 1856.....	3155		\$2 00
Assistant Treasurer U. S., New York.....	1st quarter 1857.....	1275	\$75 00	
	2d quarter 1857.....	2670	119 01	
	2d quarter 1858.....	2166	119 61	
	2d quarter 1859.....	9974	81 41	
	3d quarter 1859.....	1070	12 97	
	3d quarter 1859.....	1677	148 62	
	4th quarter 1859.....	2371	328 17	
	2d quarter 1860.....	6395	250 00	
	4th quarter 1860.....	1572	88 38	
	4th quarter 1860.....	1783	16 68	
	4th quarter 1860.....	1816	44 95	
	4th quarter 1860.....	4139	75 25	
	4th quarter 1860.....	4141	100 00	
	4th quarter 1860.....	4365	199 63	
	4th quarter 1860.....	4672	78 00	
	4th quarter 1860.....	4673	99 24	
	4th quarter 1860.....	4674	112 39	
	4th quarter 1860.....	4683	60 00	
	4th quarter 1860.....	4704	255 07	
	4th quarter 1860.....	4871	123 61	
	4th quarter 1860.....	4875	163 15	
	4th quarter 1860.....	4877	143 00	
	4th quarter 1860.....	4929	267 85	
	4th quarter 1860.....	4930	141 53	
	4th quarter 1860.....	4980	43 51	
	4th quarter 1860.....	4984	47 04	
	4th quarter 1860.....	5137	60 16	
	2d quarter 1860.....	5465	110 87	
	2d quarter 1862.....	980	355 58	
	3d quarter 1862.....	1387	97 44	
	2d quarter 1864.....	6571	65 44	
	2d quarter 1864.....	6768	25 00	
	2d quarter 1864.....	6933	25,003 94	28,912 50
Assistant Treasurer U. S., Philadelphia...	4th quarter 1854.....	4907	22 52	
	3d quarter 1855.....	9668	166 98	
	3d quarter 1855.....	9673	10 25	
	4th quarter 1855.....	1339	13 94	
	4th quarter 1856.....	9337	51 87	
	1st quarter 1857.....	9853	86 52	
	2d quarter 1857.....	2898	4 50	
	2d quarter 1858.....	1081	68 96	
	1st quarter 1859.....	9465	66 66	
	1st quarter 1859.....	4025	59 75	
	4th quarter 1860.....	2479	63 72	
	1st quarter 1861.....	4361	87 19	
	1st quarter 1861.....	4836	69 11	
	1st quarter 1861.....	4951	12 25	
	1st quarter 1861.....	4961	12 59	
	1st quarter 1861.....	4973	38 83	
	1st quarter 1861.....	5028	85 31	
	1st quarter 1861.....	5035	101 92	
	2d quarter 1861.....	5287	22 27	
	2d quarter 1861.....	5302	71 66	
	2d quarter 1861.....	5319	29 06	
	2d quarter 1861.....	5384	125 00	
	2d quarter 1861.....	6833	35 89	
	2d quarter 1861.....	6953	155 19	
	3d quarter 1861.....	6989	72 31	
	3d quarter 1861.....	7462	85 62	
	1st quarter 1862.....	9730	480 46	
	3d quarter 1863.....	4530	112 50	
	4th quarter 1863.....	4876	57 21	
	1st quarter 1864.....	5738	33 87	
	2d quarter 1864.....	6863	250 00	
Assistant Treasurer U. S., Boston...	1st quarter 1855.....	5873		2,533 91
Assistant Treasurer U. S., St. Louis, Mo.	2d quarter 1855.....	8765	18 24	68
	1st quarter 1858.....	8479	81 00	
	4th quarter 1858.....	6510	10 88	
	3d quarter 1859.....	1305	92 20	
	1st quarter 1860.....	4271	137 50	
	4th quarter 1860.....	1467	10 00	
	1st quarter 1861.....	4760	26 30	
	2d quarter 1861.....	5593	100 18	
	2d quarter 1861.....	5891	14 50	
	2d quarter 1861.....	5892	28 74	

RECEIPTS AND EXPENDITURES OF

SECOND QUARTER 1864—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Assistant Treasurer U. S., St. Louis, Mo	2d quarter 1861.....	6350	\$34 75	
	2d quarter 1861.....	6346½	78 68	
	2d quarter 1861.....	539	27 41	
	3d quarter 1861.....	1149	21 00	
	1st quarter 1863.....	2808	444 29	
	2d quarter 1863.....	3556	22 58	
	3d quarter 1863.....	4258	429 20	
	3d quarter 1863.....	4471	2 29	
	3d quarter 1863.....	4851	15 38	
	1st quarter 1863.....	5780	15 76	
	1st quarter 1864.....	5781	38 01	
	1st quarter 1864.....	6019	54 75	
	2d quarter 1864.....	6248	194 18	
	2d quarter 1864.....	6493	17 27	
	2d quarter 1864.....	6555	37 82	
	2d quarter 1864.....	6616	73 50	
	2d quarter 1864.....	6641	28 14	
	2d quarter 1864.....	6730	19 63	
	2d quarter 1864.....	6743	19 46	
	2d quarter 1864.....	6754	414 46	
	2d quarter 1864.....	6770	82 86	
	2d quarter 1864.....	6838	67 62	
	2d quarter 1864.....	6874	38 00	
Assistant Treasurer U. S., San Francisco.	2d quarter 1860.....	6744	23 70	
	2d quarter 1862.....	787	1,222 50	
	3d quarter 1862.....	1701	298 85	
	4th quarter 1862.....	2332	337 50	
	2d quarter 1863.....	3761	257 65	
	3d quarter 1863.....	4427	525 00	
	3d quarter 1863.....	4674	175 00	
	1st quarter 1864.....	5443	7 00	
	1st quarter 1864.....	5447	122 44	
	2d quarter 1864.....	6254	199 40	
	2d quarter 1864.....	6345	75 93	
	2d quarter 1864.....	6254	486 97	
	2d quarter 1864.....	6628	125 00	
	2d quarter 1864.....	6630	375 00	
	2d quarter 1864.....	6738	20 00	
	2d quarter 1864.....	6892	175 00	
	2d quarter 1864.....	6900	750 00	
	3d quarter 1864.....	6807	241 54	
	2d quarter 1864.....	6913	564 31	
	2d quarter 1864.....	6916	112 50	
	2d quarter 1864.....	6918	48 00	
	2d quarter 1864.....	6920	100 00	
Depositary U. S., Louisville, Ky.....	4th quarter 1864.....	6332	9 71	
	4th quarter 1864.....	6333	189 70	
Assistant Treasurer U. S., New Orleans. Same as in 3d quarter 1861. See pp. 69 to 77 of that report)				
Assistant Treasurer U. S., Charleston	3d quarter 1854.....	3765	12 21	
	4th quarter 1854.....	5508	83 00	
	4th quarter 1854.....	987	2 21	
Depositary U. S., Galveston, Texas.....	4th quarter 1860.....	1410		
	2d quarter 1860.....	5530	54 89	
Depositary U. S., Little Rock, Ark.....	2d quarter 1860.....	6132	169 63	
	2d quarter 1860.....	6955	16 53	
	2d quarter 1860.....	7505	6 70	
	2d quarter 1860.....	7758	54 15	
	2d quarter 1860.....	7812	229 84	
	3d quarter 1860.....	8404	36 95	
	3d quarter 1860.....	8500	26 21	
	3d quarter 1860.....	8703	78 62	
	3d quarter 1860.....	9179	24 36	
	3d quarter 1860.....	9614	92 44	
	3d quarter 1860.....	96 9	39 04	
	3d quarter 1860.....	276	241 85	
	3d quarter 1860.....	287	114 74	
	3d quarter 1860.....	309	58 05	
	3d quarter 1860.....	315	170 31	
	3d quarter 1860.....	318	80 07	
	3d quarter 1860.....	322	24 75	
	3d quarter 1860.....	327	202 95	
	3d quarter 1860.....	442	196 41	
	3d quarter 1860.....	471	5 13	
	3d quarter 1860.....	472	5 95	
	3d quarter 1860.....	473	25 61	
	3d quarter 1860.....	609	62 55	
				\$2,696 61
				6,243 29
				199 40
				109,266 73
				97 42
				219 81

SECOND QUARTER 1864—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Depository U. S., Little Rock, Ark.	3d quarter 1860	677	\$8 51	
	3d quarter 1860	678	17 06	
	3d quarter 1860	679	7 72	
	3d quarter 1860	711	12 33	
	3d quarter 1860	712	16 58	
	3d quarter 1860	1072	4 93	
	3d quarter 1860	1075	24 58	
	3d quarter 1860	1093	16 68	
	3d quarter 1860	1115	362 57	
	3d quarter 1860	1233	696 78	
	3d quarter 1860	1250	167 49	
	3d quarter 1860	1730	4, 789 21	
	4th quarter 1860	1748	474 35	
	4th quarter 1860	2004	24 65	
	4th quarter 1860	2367	750 00	
	4th quarter 1860	2492	768 78	
	4th quarter 1860	2493	109 29	
	4th quarter 1860	2494	56 64	
	4th quarter 1860	2495	30 62	
	4th quarter 1860	2496	46 04	
	4th quarter 1860	2497	62 40	
	4th quarter 1860	2506	279 24	
	4th quarter 1860	2550	307 84	
	4th quarter 1860	2551	118 35	
	4th quarter 1860	2552	130 44	
	4th quarter 1860	2553	223 51	
	4th quarter 1860	2554	50 19	
	4th quarter 1860	2556	68 31	
	4th quarter 1860	2557	50 02	
	4th quarter 1860	2558	47 50	
	4th quarter 1860	2559	30 00	
	4th quarter 1860	2560	349 93	
	4th quarter 1860	2561	252 25	
	4th quarter 1860	2562	91 70	
	4th quarter 1860	2563	178 61	
	4th quarter 1860	2564	433 28	
	4th quarter 1860	2640	196 25	
	4th quarter 1860	2641	61 13	
	4th quarter 1860	2642	23 89	
	4th quarter 1860	2643	146 93	
	4th quarter 1860	2644	382 73	
	4th quarter 1860	2675	670 42	
	4th quarter 1860	2677	50 00	
	4th quarter 1860	2732	1, 423 95	
	4th quarter 1860	2733	113 10	
	4th quarter 1860	2734	207 97	
	4th quarter 1860	2735	165 52	
	4th quarter 1860	2736	35 45	
	4th quarter 1860	2737	74 60	
	4th quarter 1860	2743	36 00	
	4th quarter 1860	2773	738 00	
	4th quarter 1860	2774	78 06	
	4th quarter 1860	2775	58 17	
	4th quarter 1860	2776	62 39	
	4th quarter 1860	2778	37 00	
	4th quarter 1860	2779	62 25	
	4th quarter 1860	2780	26 73	
	4th quarter 1860	2781	402 58	
	4th quarter 1860	2782	77 07	
	4th quarter 1860	2783	134 70	
	4th quarter 1860	2784	205 36	
	4th quarter 1860	2785	327 58	
	4th quarter 1860	2666	3 52	
	4th quarter 1860	2787	34 54	
	4th quarter 1860	2788	139 05	
	4th quarter 1860	2789	42 99	
	4th quarter 1860	2790	92 12	
	4th quarter 1860	2833	133 29	
	4th quarter 1860	2834	52 95	
	4th quarter 1860	2835	145 69	
	4th quarter 1860	2836	208 96	
	4th quarter 1860	2837	41 94	
	4th quarter 1860	2838	158 25	
	4th quarter 1860	2869	171 15	
	4th quarter 1860	2870	265 97	
	4th quarter 1860	2885	923 79	
	4th quarter 1860	2886	16 29	
	4th quarter 1860	2887	325 23	
	4th quarter 1860	2889	26 34	
	4th quarter 1860	2910	119 10	
	4th quarter 1860	2911	147 27	
	4th quarter 1860	2912	240 37	

SECOND QUARTER 1864—Continued.

	Quarter.	Number of warrant.	Amount of warrant.	Total.
Depository U. S., Little Rock, Ark.....	4th quarter 1860.....	2913	\$179 94	
	4th quarter 1860.....	2914	70 42	
	4th quarter 1860.....	2915	29 58	
	4th quarter 1860.....	2916	28 29	
	4th quarter 1860.....	2917	400 00	
	4th quarter 1860.....	3261	372 00	
	4th quarter 1860.....	3315	24 65	
	4th quarter 1860.....	3325	1,123 25	
	4th quarter 1860.....	3435	1,334 47	
	4th quarter 1860.....	3967	150 52	
	4th quarter 1860.....	3968	47 50	
	4th quarter 1860.....	3969	350 00	
	4th quarter 1860.....	3970	108 65	
	4th quarter 1860.....	3971	49 33	
	4th quarter 1860.....	3972	20 78	
	4th quarter 1860.....	3973	36 00	
	4th quarter 1860.....	3974	125 00	
	4th quarter 1860.....	3975	81 10	
	4th quarter 1860.....	3978	94 90	
	4th quarter 1860.....	3979	280 98	
	4th quarter 1860.....	4053	414 79	
	4th quarter 1860.....	4054	947 18	
	4th quarter 1860.....	4055	211 67	
	4th quarter 1860.....	4076	215 35	
	4th quarter 1860.....	4077	140 11	
	4th quarter 1860.....	4078	62 25	
	4th quarter 1860.....	4079	50 00	
	4th quarter 1860.....	4080	37 00	
	4th quarter 1860.....	4081	39 47	
	4th quarter 1860.....	4082	197 23	
	4th quarter 1860.....	4083	27 25	
	4th quarter 1860.....	4084	46 38	
	4th quarter 1860.....	4085	473 16	
	4th quarter 1860.....	4086	237 79	
	4th quarter 1860.....	4087	75 00	
	4th quarter 1860.....	4089	36 87	
	4th quarter 1860.....	4089	52 70	
	4th quarter 1860.....	4090	207 13	
	4th quarter 1860.....	4091	91 25	
	4th quarter 1860.....	4339	398 74	
	4th quarter 1860.....	4432	2,009 67	
	4th quarter 1860.....	4593	2,719 20	
	4th quarter 1860.....	5369	4,475 60	
	4th quarter 1860.....	5473	200 00	
	4th quarter 1860.....	5525	90 00	
	4th quarter 1860.....	5540	44 13	
Total outstanding.....				189,916 01

Explanatory statement.

Adjusted balance to the debit of the Treasurer of the United States for the service of the Post Office Department, June 30, 1864.....	\$1,187,991 53
From which deduct amount of sundry warrants outstanding on different depositories, as per statement No. 5, pp. 20 to 25, inclusive, not charged in the foregoing account, but for which conditional credit has been given the several depositories.....	189,916 01
Balance in the treasury subject to draft for the service of the Post Office Department, June 30, 1864, same as per statement No. 4, p. 19.....	998,075 52
Warrants for receipts from postmasters, 2d quarter 1864.....	\$2,539,439 74
Counter warrant for disbursement of the same by order of the Post Office Department.....	2,539,439 74

F. E. SPINNER, *Treasurer United States.*OFFICE OF THE TREASURER UNITED STATES, *Washington, D. C.*

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE POST OFFICE DEPARTMENT.

January 12, 1865.

I certify that the foregoing account of the Treasurer of the United States for his receipts and expenditures for the service of the Post Office Department for the quarter ending June 30, 1864, has been examined in this office and found correct.

E. SELLS, *Auditor.*

LETTER
FROM
THE SECRETARY OF WAR,

IN ANSWER TO]

A resolution of the House of the 7th instant, calling for report of General Dix in regard to the rebel raid on Lake Erie.

JANUARY 30, 1865.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 28, 1865.

SIR: To the resolution of the House of Representatives of January 7, 1865, calling for a copy of the report of Major General Dix to the Secretary of War, in regard to the rebel raid on Lake Erie, and the seizure of the steamers Philo Parsons and the Island Queen, I am instructed by the President to answer that he deems it incompatible with the public interests to communicate that report to the House of Representatives at the present time.

Your obedient servant,

EDWIN M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

OFFICERS IN THE SUBSISTENCE DEPARTMENT.

LETTER

FROM

THE SECRETARY OF WAR,

IN ANSWER TO

A resolution of the House of 25th instant, transmitting a list of the officers in the subsistence department.

FEBRUARY 2, 1865.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 31, 1865.

SIR: In answer to the resolution of the House of Representatives of the 25th instant, I have the honor to transmit herewith a copy of a report of the Commissary General of Subsistence, accompanied by "a list of the officers in the subsistence department, showing severally their rank, where each of them is employed, and how long they have been thus respectively employed."

Very respectfully, your obedient servant,

E. M. STANTON,
Secretary of War.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

OFFICE COMMISSARY GENERAL OF SUBSISTENCE,
Washington City, January 31, 1865.

SIR: I have the honor, in compliance with your instructions of the 26th instant, and in conformity with the resolution of the House of Representatives of the 25th instant, to submit a list of the officers of the subsistence department, showing severally their rank and where each of them is employed, and how long they have been thus respectively employed.

The list is made up principally from the monthly personal reports of the officers of the department for the month of December, 1864. I have added, in a column of remarks, so far as has been practicable, the nature of the duties performed by each officer.

With great respect, your most obedient servant,

A. B. EATON,
Commissary General of Subsistence.

Hon. EDWIN M. STANTON,
Secretary of War.

List of the officers in the Subsistence Department, showing their rank, where each of them is employed, and how long they have been thus, respectively; also the nature of their duties as shown by their personal report of December 31, 1864.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Allen, David P.	Captain.	Helena, Ark.	Since July, 1863.	Depot.
Adams, J. D.	do.	City Point, Va.	Since July 1, 1864.	Inspecting duty.
Adams, M. S.	do.	St. Louis, Mo.	Since Dec. 10, 1864.	Waiting orders.
Aiken, D. A.	do.	Camp Nelson, Ky.	Since Sept. 1, 1864.	Depot.
Aimes, G. L.	do.	City Point, Va.	Since July 1, 1864.	Assistant depot officer.
Alden, J. P.	do.	Bridgeport, Ala.	do.	Field depot.
Alexander, D. M.	do.	Waynesville, Mo.	Since Dec. 1, 1864.	Depot.
Alford, E. J.	do.	Near Petersburg, Va.	Since Dec. 13, 1864.	In charge hospital 9th army corps.
Arthur, W. C.	do.	Mouth of White river, Ark.	Since Oct. 1, 1864.	Field depot.
Arthur, W. T.	do.	Carrollton, La.	Since Nov. 30, 1864.	Commissary subsistence of district.
Barnes, W. W.	do.	Near Deep Bottom, Va.	Since Nov. 1, 1864.	4th brigade 1st division 24th army corps.
Barnes, E. C.	Major.	Devall's Bluff, Ark.	Since Oct. 1, 1861.	Field depot.
Barber, F. E.	Captain.	Pulaski, Tenn.	Since Dec. 1863.	Board of examiners.
Barker, S. C.	do.	New York city.	Since July 1, 1863.	Assistant chief commissary subsistence depot, Cumberland.
Beckwith, Amos.	do.	Little Rock, Ark.	Since July 1, 1863.	Subsistence depot.
Bryant, E. B.	do.	St. Louis, Mo.	Since May 1, 1864.	Lieutenant colonel 7th army corps.
Bryant, J. S.	do.	Savannah, Ga.	Since Dec. 21, 1864.	Colonel and aide-de-camp, commissary subsistence, Sherman's army.
Butt, J. M.	Major.	Near Petersburg, Va.	Since July 1, 1863.	Depot.
Balch, G. W.	Captain.	Near Petersburg, Va.	Since July 1, 1864.	3d brigade 1st division 5th army corps.
Balch, H.	do.	Nashville, Tenn.	Since Dec. 1864.	Waiting orders.
Bell, W. H.	do.	Savannah, Ga.	do.	Lieutenant colonel 11th army corps.
Bell, W. H.	do.	Lexington, Ky.	Since Nov. 1, 1864.	Special service.
Bentley, James.	do.	Fort Scott, Kansas.	Since Nov. 9, 1863.	Chief commissary subsistence of New Mexico.
Bell, Molyneux.	do.	City Point, Va.	Since Dec. 1, 1863.	Depot.
Blyden, A. F.	do.	Lexington, Ky.	Since July 1, 1864.	Assistant depot officer.
Baker, A. D.	do.	Washington, Del.	Since Sept. 1, 1864.	Chief commissary subsistence, district of Kentucky.
Barriger, J. W.	do.	Chattanooga, Tenn.	Since Oct. 1, 1864.	Post commissary subsistence.
Baker, Geo. W.	do.	Lexington, Ky.	Since Oct. 31, 1864.	Depot.
Bullard, J. L.	do.	Eastport, Miss.	Since Dec. 1, 1864.	Lieutenant colonel, depot of Ohio.
Bucklin, B. F.	do.	Boston, Mass.	Since Dec. 1864.	Depot.
Bond, Geo. W.	do.	Weldon railroad, Va.	Since June 30, 1863.	Assistant depot officer.
Bond, John W.	do.	Near Petersburg, Va.	Since July 1, 1864.	3d brigade 1st division 5th army corps.
Brooks, James C.	do.	Harrisville, Ala.	Since June 1, 1864.	Army of the Tennessee.
Bridges, E. T.	do.	Washington, D. C.	Since Nov. 1, 1864.	Inspecting duty.
Brown, Geo. T.	do.	Vicksburg, Miss.	Since Sept. 1, 1864.	Assistant depot officer.
Brown, George.	do.	Second division, 6th army corps, Va.	Since July 1, 1863.	3d brigade 1st division 6th army corps.
Baylor, Moun.	do.	Kearstown, Va.	Since Dec. 1, 1864.	1st brigade 1st division 6th army corps.
Blackford, N. B.	do.	Seventeenth, Minn.	Since July 1, 1864.	Headquarters 20th army corps.
Blackman, A. M.	do.	Seventeenth, Minn.	Since Dec. 1863.	Headquarters 20th army corps.
Blackman, A. M.	do.	Seventeenth, Minn.	Since Dec. 1863.	Headquarters 20th army corps.

Barth, C. G.	do.	Near Petersburg, Va.	Since Aug. 1, 1864	1st brigade 1st division 5th army corps.
Bell, Geo.	do.	Washington, D. C.	Since Nov. 1, 1864	Lieutenant colonel 6th army corps.
Blakely, C. H.	do.	Pine Bluff, Ark.	Since Oct. 1, 1864	Field depot.
Bureau, L. P.	do.	Carlisleburg, Ky.	Since Aug. 1, 1864	Field depot.
Bricker, John R.	do.	Carlisleburg, Pa.	Since Oct. 1, 1864	Post dep't.
Byrne, C. C.	do.	Warrenton, Mo.	do.	Army of Missouri.
Barker, W. W.	do.	Chattanooga, Tenn.	Since Nov. 1, 1864	Headquarters depot of Cumberland.
Burritt, T. H.	do.	Jonca's Farm, Va.	do.	3d brigade 3d division 24th army corps.
Bridges, L. D.	do.	Boston, Mass.	Since Sept. 1, 1864	3d brigade 1st division 24th army corps.
Booth, Thomas R.	do.	Washington, D. C.	Since Sept. 1, 1863	Purchasing commissary subsistence.
Brund, Joseph C.	do.	Point of Rocks, Va.	Since Oct. 12, 1864	Assistant in branch of provisions and property, office C. G. S.
Brigham, John L.	do.	Wheelock, Va.	Since Dec. 1, 1864	Under arrest.
Bennett, E. J.	do.	St. Louis, Mo.	Since Dec. 5, 1864	Army of West Virginia.
Clutbourne, B. L.	do.	Washington, D. C.	Since Nov. 22, 1864	Awaiting orders.
Constock, H. N.	do.	Devall's Bluff, Ark.	Since July 1, 1864	In charge of records of examining board, office Com. Gen'l Sub.
Copp, T. J.	do.	Fort Union, N. M.	Since May 31, 1864	Post commissary subsistence.
Craze, J. G.	do.	Baltimore, Md.	Since July 1, 1863	Do.
Couly, R. N.	do.	Chickmore, W. Va.	Since March 1, 1863	Lieutenant colonel, 8th army corps.
Coult, W. E.	do.	Fort Runyon, Va.	Since July 1, 1863	Depot commissary subsistence.
Caulball, G. W.	do.	Chicago, Ill.	Since Oct. 10, 1864	Purchasing commissary subsistence.
Cane, M. R.	do.	Near Petersburg, Va.	Since May 1, 1864	1st division 5th army corps.
Carpenter, C. C.	do.	Savannah, Ga.	Since Dec. 1, 1861	Lieutenant colonel 16th army corps.
Coffin, E. W.	do.	Fortress Monroe, Va.	Since Aug. 1, 1864	Inspecting duty.
Cantlie, W. W.	do.	New Orleans, La.	do.	Do.
Curry, James	do.	Fortress Monroe, Va.	Since July 1, 1863	Assistant depot officer.
Convery, E. J.	do.	Stephens Station, Va.	Since Dec. 1, 1864	1st brigade 1st division 6th army corps.
Cromberger, Thos. S.	do.	Near Petersburg, Va.	Since July 1, 1864	2d division 2d army corps.
Clarke, H. F.	Colonel	New York city	Since Feb. 1, 1864	Colonel and aide-de-camp, purchasing officer.
Coxe, J. R.	Captain	Headquarters army of Potomac	Since June 1, 1864	Headquarters army of Potomac.
Conis, J. H.	do.	Army of Potomac, Va.	do.	Lieutenant colonel, 4th army corps.
Clumack, A. H.	do.	Annapolis, Md.	Since July 1, 1863	Depot commissary subsistence.
Corrie, W. P.	do.	New Orleans, La.	Since Sept. 18, 1863	Assistant depot officer.
Clarke, A. P.	do.	Alexandria, Va.	Since July 1, 1863	Do.
Clifton, H. P.	do.	Near Petersburg, Va.	Since July 1, 1861	Headquarters army of Potomac.
Cushing, Samuel T.	do.	Fort Hudson, La.	Since May 28, 1864	Post commissary subsistence.
Crack, F. J.	do.	Jeffersonville, Ind.	Since July 1, 1863	Depot commissary subsistence.
Casle, G. T.	do.	Frederick, Md.	Since July 1, 1864	Leading to recruit in New York harbor.
Chase, J. H.	do.	Near Island, New York harbor	Since May 1, 1861	In cavalry division M. M. D.
Chawford, H. L.	do.	Near Kautown, Va.	Since Dec. 1, 1861	In charge of cattle.
Carlton, A. L.	do.	Washington, D. C.	Since July 4, 1863	Post commissary subsistence.
Carson, J. V.	do.	Omaha, Neb.	Since Feb. 29, 1864	Post commissary subsistence.
Conney, G. W.	do.	Near Petersburg, Va.	Since Aug. 1, 1864	1st brigade 3d division 2d army corps.
Croswell, M. L.	do.	Frederick, Md.	Since July 1, 1864	Post commissary subsistence.
Chaulner, Thomas	do.	Hopland N. 15, Nashville, Tenn.	Since Dec. 9, 1864	2d division 1st army corps.
Corwyn, John W.	do.	25th army corps, army of the James, Va.	Since Dec. 1, 1864	1st division 1st army corps.
Crimm, O. M.	do.	In the field, Georgia	Since Nov. 1, 1864	1st division 17th army corps.
Crug, J. G.	do.	Fort Delaware, Del.	Since Oct. 1, 1864	Leading to prisoners of war.
Clarke, G. B.	do.	Galatton, Tenn.	Since Oct. 1, 1864	In charge of beef cattle.
Chalfant, J. E.	do.	Washington, D. C.	Since Oct. 1, 1863	Leading to hospital.
Cusack, J. W.	do.	Columbia, Tenn.	Since Nov. 30, 1864	2d division 2d army corps.

List of the officers in the subsistence department. &c.—Continued.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Chapin, M. P.	Captain	Knoxville, Tenn.	Since Nov. 1, 1863	Post commissary subsistence.
Chilina, R. M.	do.	Lexington, Ky.	Since Jan. 1, 1864	do.
Clarke, Isiah R.	do.	Near Petersburg, Va.	Since Aug. 1, 1864	3d brigade 3d division 2d army corps.
Comstock, J. N.	do.	Army of the James, Va.	Since Dec. 1, 1864	2d brigade 1st division 24th army corps.
Cotton, John A.	do.	Pulaski, Tenn.	Since Dec. 1, 1864	1st brigade 1st cavalry division.
Cushman, W. D.	do.	Trozas de Santiago, Texas.	Since July 1, 1864	
Cutsh, W.	do.	Maryland heights, Md.	Since Sept. 1, 1864	Post commissary subsistence.
Cutsh, G. W.	do.	Washington, D. C.	Since June 1, 1864	Payment of commutation of rations.
Cobb, S. A.	do.	Fort Morgan, Ala.	Since Oct. 1, 1864	Post commissary subsistence.
Carpenter, G. N.	do.	Thibodaux, La.	Since Aug. 1, 1864	Field depot.
Cavell, A. H.	do.	Paris, Ky.	Since Nov. 1, 1864	Post commissary subsistence.
Cole, David	do.	Stephenson's depot, Va.	Since Dec. 1, 1864	
Colburn, J. L.	do.	Chicago, Ill.	Since Dec. 1, 1864	Inspecting duty.
Colley, E. E.	do.	Warrensburg, Mo.	Since Sept. 4, 1864	Post commissary subsistence.
Douglass, W. H.	do.	Cumberland, Md.	Since Dec. 4, 1864	Chief commissary subsistence
Davies, R. E.	do.	St. Paul, Minn.	Since Dec. 1, 1864	district of Minnesota.
Doyle, J. A.	do.	Harper's Ferry, Va.	Since April 1, 1864	Assistant to depot officer.
Doy, Charles	do.	St. Louis, Mo.	Since Dec. 1, 1864	Inspecting duty.
DoWitt, Francis	do.	Morchard City, N. C.	Since Sept. 30, 1864	Depot commissary subsistence.
Deaton, E. F.	do.	Savannah, Ga.	Since Dec. 1, 1864	1st division 14th corps.
Davis, H. N.	do.	Davenport, Iowa	Since Mar. 5, 1864	Post commissary subsistence.
Daily, M. A.	do.	Madison, Wis.	Since Mar. 1, 1864	do.
Devereux, C. B.	do.	Knoxville, Tenn.	Since Sept. 5, 1863	Leave of absence.
Darling, H. A.	do.	Stevenson, Va.	Since Dec. 1, 1864	3d division 19th army corps.
Dohman, F. A.	do.	Pittsburg, Pa.	Since Sept. 1, 1864	Purchasing commissary subsistence.
Douglas, L. H.	do.	Savannah, Ga.	Since Dec. 1, 1864	In charge of beef cattle.
Davis, J. W.	do.	Memphis, Tenn.	Since Dec. 28, 1864	Field depot.
Denniston, Jos. F.	do.	Pittsburg, Pa.	Since Dec. 1, 1864	Sick leave; wounded.
Davis, C. H.	do.	Near Richmond, Va.	Since Nov. 1, 1864	2d division 24th army corps.
Dodge, Wm. S.	do.	Augusta, Me.	Since July 1, 1864	Post commissary subsistence.
Dayton, H. H.	do.	Near Petersburg, Va.	do.	3d brigade 1st division 9th corps.
DeBarry, Beckman	Major	Washington, D. C.	Since Dec. 20, 1864	In charge branch of contracts, office Commissary
Dale, E.	Captain	Chattanooga, Tenn.	Since Nov. 1, 1864	Purchasing forage for cattle.
Dorsey, G. W. E.	do.	Winchester, Va.	Since Dec. 1, 1864	1st brigade 2d cavalry division.
DeLay, J. W.	do.	Cumberland, Md.	Since Dec. 1, 1864	1st brigade 2d division army West Virginia.
DeLay, C. J.	do.	Grand Rapids, Mich.	do.	Awaiting orders.
Edwards, N. W.	do.	Chicago, Ill.	Since Aug. 1, 1864	Depot commissary subsistence.
Edwards, Nathl.	do.	Near Sandusky, Ohio	Since Feb. 1, 1864	do.
Evans, Geo.	do.	Mumfordsville, Ky.	Since Oct. 1, 1863	Depot commissary subsistence.
Eldred, Wm. A.	do.	Leaksville, Ky.	Since Nov. 1, 1864	Awaiting orders.
Edwards, J. O.	do.	Lookout mountain, Tenn.	Since Jan. 1, 1864	Engineer brigade, army of Potomac.
Elliot, J. T.	do.	City Point, Va.	Since July 9, 1864	1st division cavalry militia military division.
Farle, J. D.	do.	Winchester, Va.	Since July 27, 1864	Post commissary subsistence.
Ellis, W. J.	do.	Winchester, Va.	Since Aug. 1, 1864	

Ehrman, F. H.	do.	Evansville, Ind.	Since July 1, 1863	Do.	2d brigade 2d division cavalry corps.
Eddy, G. W.	do.	Second div. C. C. army of Potomac, Va.	Since Nov. 7, 1864	do.	2d division detachment army of Tennessee.
Edwards, R. R.	do.	Army of Tennessee, in the field.	Since Dec. 1864	Do.	Commissary General Subsistence.
Eaton, Amos B.	Brig. general	Washington, D. C.	Since Sept. 14, 1864	Examining board.	
Foster, Thomas	Captain	Louisville, Ky.	Since Dec. 1, 1864	Do.	
Fry, John	do.	do.	Since July 1, 1863	1st division 6th corps.	
Fitz, J. G.	do.	Near Petersburg, Va.	Since Dec. 1864	2d cavalry division army of Potomac.	
Forbes, E. A.	do.	Second cav. div., army of Potomac, Va.	Since July 21, 1864	Depot commissary subsistence.	
Fowler, W. M.	do.	Memphis, Tenn.	Since Nov. 1, 1863	Leading to recruits.	
Fort, F. C.	do.	Trenton, N. J.	Since Sept. 1, 1863	District of Missouri.	
Forbes, Wm. H.	do.	St. Louis, Mo.	Since Oct. 1, 1864	District of Missouri.	
Forbes, Samuel A.	do.	Fort Gaines, Ala.	Since June 30, 1863	Board of examiners.	
Flagg, O. U.	do.	Fort Gaines, Ala.	Since June 30, 1863	Division department Gulf.	
Fitch, J. R.	do.	Nashville, Tenn.	Since Dec. 1, 1864	Awaiting orders.	
Fowler, E. H.	do.	Newburg, N. Y.	Since Nov. 1, 1864	Major General Sickles's staff.	
Fry, T. W. G.	do.	New York, N. Y.	Since Aug. 1, 1864	Stag leave.	
Felt, W. N.	do.	Norfolk, Va.	Since Sept. 1, 1863	Depot commissary subsistence.	
Fonke, Charles	do.	Pittsburg, Tenn.	Since Dec. 1, 1864	2d division 4th corps.	
Finley, H. H.	do.	Near Weldon railroad, Va.	Since Aug. 1, 1864	3d brigade 2d division 5th corps.	
Fick, H. W.	do.	Newburg, Ark.	Since Dec. 1864	Post commissary subsistence.	
Garrison, A. F.	do.	Fort Union, N. H.	Since Aug. 1, 1864	Purchasing commissary subsistence.	
Gilman, Jeremiah H.	do.	Baltimore, Md.	Since Aug. 1, 1864	Post commissary subsistence.	
Green, Wm. N.	do.	Detroit, Mich.	Since Apr. 1, 1864	Purchasing commissary subsistence.	
Goodrich, F. R.	do.	Brooklyn, N. Y.	Since Jan. 2, 1864	Lieutenant colonel army of Ohio.	
Grady, Thomas	do.	Alexandria, Va.	Since Oct. 1, 1864	Assistant depot commissary subsistence.	Pennsylvania.
Grainger, B.	do.	Richmond, Va.	Since July 1, 1864	Chief commissary subsistence department.	
Graham, Robert	do.	Vicksburg, Miss.	Since Mar. 25, 1864	Chief commissary subsistence, district.	
Glavin, J. B.	do.	Fort Leavenworth, Kan.	Since Aug. 1, 1863	Post commissary subsistence.	
Green, S. C.	do.	Washington, D. C.	Since Dec. 1, 1863	Post commissary subsistence.	
Gerker, F.	do.	Near Petersburg, Va.	Since Oct. 1, 1864	In charge government bakery.	
Gillette, James	do.	Navannah, Ga.	Since Dec. 1, 1864	Army of the Potomac.	
Gregory, Asa	do.	Near Bermuda Hundred, Va.	Since Aug. 1, 1864	2d division 20th army corps.	
Gould, John	do.	Glascow, Mo.	Since Dec. 1, 1863	Issuing commissary 9th army corps.	
Goldthwait, J. A.	do.	Fort Gibson, N. C.	Since Dec. 5, 1863	Field depot.	
Ging, Alfred	do.	Beaufort, S. C.	Since July 4, 1864	Indian brigade army of frontier.	
Gurfield, Charles S.	do.	City Point, Va.	Since Dec. 1, 1864	Depot commissary subsistence.	
Gooding, E. L.	do.	Nashville, Tenn.	Since Dec. 1864	Member of examining board.	
Gilbert, Calvin	do.	Benton Barracks, Mo.	Since Oct. 31, 1864	1st division cavalry corps, department Ohio.	
Geubert, J. F.	do.	Chambersburg, Pa.	Since Aug. 1, 1864	Post commissary subsistence.	
Goodrich, H. B.	do.	Merzer, Pa.	Since Dec. 1, 1864	Do.	
Glover, S. C.	do.	Baton Rouge, La.	Since Sept. 25, 1864	Resigned.	
Guwood, J. F.	do.	Pulaski, Tenn.	Since Dec. 1864	Commissary subsistence, cavalry division, department Gulf.	
Griet, E.	do.	Martinburg, Va.	Since Dec. 1, 1864	Commissary subsistence 6th cavalry division mounted vol. militia.	
Gillespie, W. C. B.	do.	Winchester, Va.	Since Dec. 1, 1864	1st brigade 2d division 19th army corps.	
Gibson, H. D.	do.	Near Winchester, Va.	Since Nov. 1, 1864	Issuing commissary, headquarters middle military division.	
Hinsell, Thomas	do.	St. Louis, Mo.	Since Dec. 1, 1864	2d brigade 2d cavalry division, headquarters middle military division.	
Haines, Thomas J.	do.	New Orleans, La.	Since Dec. 9, 1864	Awaiting orders.	
Hadaway, J. L.	do.	St. Louis, Mo.	Since July 1, 1864	Lieutenant colonel 16th army corps.	
Haskell, O. W.	do.	Washington, D. C.	Since Aug. 1861	Colonel and aide-de-camp, purchasing commissary.	
Holmes, J. F.	do.	Wheeling, W. Va.	Since Feb. 6, 1864	Assistant depot commissary subsistence.	
Holmes, Robt., (of Pa.)	do.	Louisville, Ky.	Since Oct. 6, 1864	Resignation tendered.	
	do.	Wilson's Landing, Va.	Since Dec. 1, 1864	Commissary subsistence, provisional brigade, army of James.	

List of the officers of the subsistence department, &c.—Continued.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Harrington, G. D.	Captain	Columbus, Ohio.	Since July 1, '63, & earl'r.	Depot.
Hempstead, C. H.	do.	Great Salt Lake City, N. T.	do.	Do.
Hopkins, O. J.	do.	Jeffersonville, Ind.	Since April 1, 1864.	Assistant depot officer.
Hill, M. A.	do.	Chapin's farm, Va.	Since July 1, 1864.	Chief commissary subsistence 15th army corps, (acting.)
Hawkins, J. P.	do.	Vietsburg, Miss.	do.	Brigadier general volunteer colored troops.
Holy, W.	do.	Washington, D. C.	Since July 1, '63 & earl'r.	In charge money branch office C. G. S.
Hodgdon, H. C.	do.	Huntsville, Ala.	Since Dec. 3, 1864.	Acting chief commissary subsistence 4th army corps.
Honick, W. H.	do.	Cumberland, Md.	Since Aug. 1, 1863.	Chief commissary subsistence, department West Virginia.
Holster, Charles E.	do.	Alexandria, Va.	Since Dec. 7, 1864.	Field depot 92d corps.
Hentig, F. G.	do.	Nashville, Tenn.	Since Dec. 1, 1864.	3d division 92d corps.
Hawkes, H. F.	do.	Bermuda Hundred, Va.	Since Dec. 1, 1864.	Chief commissary subsistence, provision division, army of James.
Hart, Daniel S.	do.	New York city, N. Y.	Since July 30, '63, & earl'r.	Assistant depot officer.
Howard, John E.	do.	Morganfield, La.	Since Aug. 1, 1864.	Post commissary.
Hoff, John J.	do.	Alexandria, Va.	Since Oct. 1, 1864.	Charge soldiers' rest.
Hopkins, Edward R.	do.	Hilton, Head, S. C.	Since Dec. 3, 1864.	Special duty.
Hale, M. F.	do.	Readeys's Station, Va.	Since Dec. 3, 1864.	Commissary subsistence 6th army corps.
Hoyt, C. F.	do.	New Orleans, La.	Since April 30, 1864.	Field depot.
Haskell, Joseph T.	do.	Nashville, Tenn.	Since Sept. 1, 1864.	Charge United States bakery.
Henderson, S. D.	do.	Vancouver depot, W. T.	Since July 1, 1863.	Depot officer.
Hooper, W. B.	do.	Barrancon, Fla.	Since Feb. 1, 1864.	Do.
Herbert, C. H.	do.	Little Rock, Ark.	Since July 1, 1863.	Chief commissary subsistence, district West Florida.
Harding, E.	do.	Louisville, Ky.	Since Oct. 31, 1863.	Post commissary.
Hays, J. J.	do.	Nashville, Tenn.	do.	Sick leave.
Heary, Edwin	do.	do.	do.	In charge of hospitals.
Hawthorn, L. R.	do.	do.	Since Dec. 1, 1864.	In charge of beef cattle.
Hall, Daniel K., (of Ill)	do.	do.	Since Dec. 1, 1864.	2d brigade 1st division 6th corps.
Hays, R. E.	do.	Near Petersburg, Va.	do.	3d brigade 2d division 14th corps.
Horton, D.	do.	Savannah, Ga.	do.	2d brigade 94 division 12th corps.
Hughes, J. R.	do.	Savannah, Ga.	do.	4th brigade Reserve Corps, division West Mississippi.
Hall, Daniel K., (of Va.)	do.	Month of White river, Ark.	do.	Post commissary.
Holls, G. W.	do.	Cape Girardeau, Mo.	do.	do.
Holmes, Robt. (of Iowa)	do.	do.	do.	do.
Haymond, L.	do.	Beverly, W. Va.	Since Nov. 1, 1864.	Post commissary.
Hodkinson, T. J.	do.	6th army corps, army of Potomac	Since Dec. 1, 1864.	2d brigade 3d division 6th corps.
Hicks, W. A.	do.	Nashville, Tenn.	do.	In charge soldiers' rest.
Hill, M. C.	do.	do.	Since Nov. 1, 1864.	Depot commissary subsistence.
Irvine, John A.	do.	Jefferson City, Mo.	Since Feb. 7, 1864.	Post commissary subsistence.
Irwin, W. R.	do.	do.	Since Nov. 1, 1864.	do.
Ingliden, L.	do.	Point Lookout, Md.	do.	Commissary subsistence of prisoners of war.
Ives, Noah P.	do.	New Orleans, La.	Since July 17, 1864.	Awaiting order.
Jackson, W. W.	do.	25th army corps, army of James.	Since Dec. 1, 1864.	2d division 25th army corps.
Jordan, Gilmore	do.	Camp Nelson, Ky.	do.	Awaiting order.
Johnson, J. H.	do.	Savannah, Ga.	Since Oct. 1, 1864.	4th division 12th corps.
Jacob, George P.	do.	do.	do.	3d division 13th corps.
Johnson, Jasper	do.	do.	do.	do.

Jones, E. S.	Captain	Baton Rouge, La.	Since July 1, 1864.	Post commissary subsistence.
Jeffers, Stephen	do	Chattanooga, Tenn.	Since June 30, 1864.	Charge of beef cattle.
Jones, George E.	do	Near Bermuda Hundred, Va.	Since June 1, 1864.	Artillery brigade 24th corps.
Jones, W. M.	do	Clifton, Tenn.	Since Dec. 1, 1864.	2d division detachment army of Tennessee.
Judson, P. P.	do	St. Charles, Ark.	Since Dec. 1, 1864.	Post commissary subsistence.
James, R. B.	do	Nashville, Tenn.	Since Dec. 1, 1864.	Awaiting orders.
Jennings, E. F.	do	do	do	Sick leave.
Kilburn, Chas. L.	Colonel	Hilton Head, S. C.	Since Dec. 16, 1864.	Colonel and acting commissary general of subsistence, C. C. S. D.
King, John	Captain	St. Louis, Mo.	Since Sept. 1, 1863.	Examining board.
Kent, Rod	do	Baltimore, Md.	Since Feb. 1, 1864.	In charge of Soldiers' Rest.
King, John N.	do	Post Cottonwood, N. T.	Since Sept. 1, 1861.	Post commissary subsistence.
Kniffin, G. C.	do	Nashville, Tenn.	Since Dec. 1, 1864.	Leave of absence.
Kennedy, D. J.	do	Camp Dennison, Ohio.	Since July, 1863, and earlier.	Post commissary subsistence.
Kellogg, John	do	Winchester, Va.	Since Sept., 1864.	Lieutenant colonel, middle military division.
Kellogg, C. C.	do	Savannah, Ga.	Since Dec., 1864.	1st division 17th army corps.
Kayser, John	do	do	do	1st division 15th army corps.
Kenley, W. L.	do	Near Weldon railroad, Va.	Since July 2, 1864.	2d brigade 2d division 5th army corps.
Knollys, John A.	do	Hancock Station, Va.	Since Dec., 1864.	2d brigade 2d division 9th army corps.
King, Rufus	do	Stevenson, Ala.	Since June 1, 1864.	Post commissary subsistence.
Ketcham, H. S.	do	Near Winchester, Va.	Since Dec., 1864.	Post commissary subsistence.
Kerlin, Oscar B.	do	Cumberland, Md.	Since Aug. 1, 1864.	1st brigade 1st division 19th army corps.
Kellogg, R. C.	do	Near Sandy Hook, Md.	Since Nov. 1, 1864.	Post commissary subsistence.
Kley, Herman	do	Franklin, Mo.	Since Dec. 1, 1864.	Artillery brigade cavalry corps, middle military division.
Knowles, H. P.	do	Marlinsburg, Va.	do	Field depot.
King, F. C.	do	Near Richmond, Va.	do	Awaiting orders.
Lucas, J. M.	do	Portsmouth, Va.	Since May 1, 1864.	Artillery brigade 25th corps.
Little, S. J.	do	Nashville, Tenn.	Since July 3, 1863, and earlier.	Assistant depot commissary subsistence.
Leland, George S.	do	Harper's Ferry, Va.	Since June 30, 1863, and earlier.	Depot commissary subsistence.
Lord, Henry E.	do	Hilton Head, S. C.	Since Sept. 30, 1864.	Assistant chief commissary subsistence, department south.
Leach, John F.	do	Parkersburg, W. Va.	Since Feb. 1, 1864.	Post commissary subsistence.
Laughlin, M. M.	do	Near Petersburg, Va.	Since July 1, 1864.	Artillery brigade 2d corps.
Langdon, C. S.	do	Chester, Delaware county, Pa.	Since Sept., 1863.	Post commissary subsistence.
Longhead, J. P.	do	Jacksonville, Florida.	Since Dec., 1864.	Depot commissary subsistence.
Lelly, C. K.	do	Caluro, Ill.	do	do.
Langdon, J. P.	do	Lawrence, J. V.	Since June 1, 1864.	Assistant depot commissary subsistence.
Lawrence, J. V.	do	Chain Bridge, D. C.	Since June 1, 1863.	Depot commissary subsistence.
Lee, B. D.	do	Harrisburg, Pa.	Since Aug. 8, 1864.	1st division detachment army of Tennessee.
Leonard, J. A.	do	Nashville, Tenn.	Since Dec., 1864.	1st brigade 1st division 20th army corps.
Livesey, J. C.	do	Savannah, Ga.	do	Awaiting orders.
Lovelace, C. F.	do	Nashville, Tenn.	Since Dec. 3, 1864.	Field depot.
Locke, H. W.	do	Bermuda Hundred, Va.	Since Sept. 1, 1861.	1st brigade 1st division 2d army corps.
Littleboy, William	do	Pleasant Valley, Md.	Since Dec. 2, 1864.	Awaiting orders.
Loring, J. K.	do	Patriek's Station, Va.	Since Sept. 1, 1864.	Field depot.
Lewis, J. D.	do	Washington, D. C.	Since Dec. 5, 1864.	Purchasing officer.
Musser, R. M.	do	Greenboro' Point, D. C.	Since Sept., 1864.	do.
McKivrey, Samuel	do	Rendezvous Distribution, Va.	Since Oct. 29, 1863.	Lieut. colonel 22d army corps, in command of camp.
Macfeely, Robert	Major	Cincinnati, Ohio	Since Dec. 1, 1864.	Depot.
Moore, F. H.	Captain	New York, N. Y.	Since July 1, 1863, and earlier.	do.



List of the officers in the Subsistence Department, &c.—Continued.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Mackenzie, J. H.	Captain	Paducah, Ky.	Since June 1, 1863.	Depot.
McPherson, M. L.	do.	Bowling Green, Ky.	Since June 30, 1863.	Field depot.
Mott, Amos B.	do.	Alexandria, Va.	Since July 4, 1863.	Depot.
McClure, Charles	do.	Cleveland, Ohio.	Since Nov. 5, 1864.	Depot.
Murphy, W. A.	do.	Fort Leavenworth, Kans.	Since Nov. 1864.	Field depot.
Merredith, A. A.	do.	York, Pa.	Since Aug. 1, 1863.	Depot.
Mott, John W.	do.	Memphis, Tenn.	Since July 1, 1863.	Depot commissary stores.
Morrill, E. N.	do.	Clarksville, Tenn.	Since Feb. 1864.	Army of the Ohio.
Morse, C. F.	do.	Chicago, Ill.	Since July 6, 1864.	Depot.
Marlin, W. P.	do.	Jones's Landing, Va.	Since Dec. 1864.	Depot army of the James.
Musser, J. H.	do.	do.	Since Nov. 1864.	3d division 10th army corps.
Morton, C. A.	Lieut. colonel.	Savannah, Ga.	Since Dec. 1864.	Chief commissary and chief 15th army corps.
Murphy, W. R.	Captain	Baltimore, Md.	Since Nov. 1864.	Depot officer in charge of cattle.
Masters, H. B.	do.	Near Petersburg, Va.	Since Dec. 1864.	1st brigade 2d division 6th corp.
McMurray, John	do.	Albany, N. Y.	Since Oct. 1864.	Depot.
McLeyman, W. H.	do.	Nashville, Tenn.	Since Jan. 1864.	Army of the Tennessee.
McDonald, James	do.	do.	Since Nov. 1864.	Field depot.
Marble, Emil	do.	Jacksonville, Fla.	Since Sept. 1, 1864.	Government bakery.
Marble, Charles H.	do.	Louis, Ky.	Since Dec. 1864.	3d division 23d army corps.
Merrill, H. B.	do.	Little Rock, Ark.	do.	Field depot.
Mills, J. H.	Lieut. colonel.	Savannah, Ga.	do.	Lieutenant colonel 17th army corps.
McKee, H. L.	do.	St. Charles, Mo.	Since July 1, 1863.	3d division 6th army corps, on sick leave.
McGoy, A. J.	do.	New Orleans, La.	Since Dec. 1864.	Depot.
Miller, Edward	do.	Pulaski, Tenn.	Since Oct. 1864.	3d brigade 1st division 4th army corps.
Miller, S. C.	do.	Brownsville, Ark.	Since July 1, 1864.	7th army corps.
Morgan, Michael R.	Lieut. colonel.	City Point, Va.	Since June 1864.	Artillery brigade 6th army corps.
Muzzey, L. W.	Captain	Near Petersburg, Va.	Since Dec. 1864.	Field depot Sherman's army.
McLean, W. A.	do.	Savannah, Ga.	do.	1st brigade 1st division 9th corps.
McKinney, E. P.	do.	Near Lovettsville, West Va.	Since Sept. 1864.	Army of the Tennessee.
Moore, E. B.	do.	Smith Army Corps, Va.	Since Aug. 1864.	Field depot.
McQuilkin, Robert	do.	Hammond, Mo.	Since Dec. 1864.	1st brigade 2d division 9th army corps.
Moore, H. M.	do.	Ship Island, Miss.	Since Oct., 1864.	Depot.
Morrison, J. W.	do.	Near Hancock Station, Va.	do.	Field depot.
Mancheater, J. S.	do.	Pittsburg, Pa.	Since Aug., 1864.	1st brigade 2d division 9th army corps.
Murphy, G. W.	do.	Philadelph, Mo.	Since Nov., 1864.	Leaving commissary stores.
May, G.	do.	Memphis, Tenn.	Since Dec. 22, 1864.	Leaving commissary stores.
Montgomery, S. J.	do.	Columbia, Tenn.	Since Dec. 1864.	3d brigade 2d division 23d army corps.
Ming, P. H.	do.	Chapin's Bluff, Va.	Since Oct., 1864.	3d brigade 1st division 18th army corps.
McCollough, P.	do.	Morris Island, S. C.	Since Dec. 1864.	Post commissary subsistence.
McIntire, E. H.	do.	do.	do.	do.
McClure, T. S.	do.	do.	do.	do.
Nott, Joel H.	do.	New Orleans, La.	Since Dec. 27, 1864.	Assistant depot officer.
Nelson, George C.	do.	Blox City, Iowa	Since July 1863.	Acting chief district Iowa.
Noyes, F. G.	do.	St. Louis, Mo.	Since Feb. 1864.	Field depot.
Nash, W. H.	do.	Charleston, Va.	Since Feb. 22, 1864.	Depot.

Neuson, Thomas M	do	Fort Snelling, Minn	Since Nov., 1864	Depot.
Norton, Alfred	do	Concord, N. H.	Since Jan., 1861	Depot.
Newton, G. B.	do	Philadelphia, Pa.	Since Oct. 31, 1863	Depot.
Nichols, W. A.	do	Near Petersburg, Va.	Since June, 1864	3d brigade 2d division 2d army corps.
NeSmith, C. E.	do	Washington, D. C.	Since June 30, 1864	Hardin's division 23d army corps.
Noves, E. H.	do	Fort Mifflin, Va.	Since Sept., 1864	Depot.
Noble, W. A.	do	Lookout Mountain, Tenn	Since Dec., 1864	Field depot.
Owen, F. B.	do	New Orleans, La.	Since July 1, 1864	Depot.
Orr, J. L.	do	Savannah, Ga.	Since May 16, 1864	General Sherman's army.
Owings, N. H.	do	do	Since Dec., 1864	15th army corps.
Ogle-bie, N. H.	do	do	do	General Sherman's army.
Overton, G. A.	do	Columbus, Ky.	Since Nov., 1864	Army of the Tennessee.
O. Hare, Thomas	do	Headquarters Army of Potomac, Va.	do	Headquarters army of the Potomac.
Penrose, C. B.	do	Washington, D. C.	Since Dec., 1863	In charge of provisions and property branch office O. O. S.
Palmer, W. L.	do	Newbern, N. C.	Since Oct. 1, 1863	Chief commissary department of North Carolina.
Porter, R. G.	do	Alton, Ill.	Since Sept. 8, 1864	Post commissary of subsistence.
Pope, Nathaniel	do	Dubuque, Iowa.	Since Dec., 1864	Chief commissary of subsistence.
Parks, M. A.	do	Jones Landing, Va.	Since July 1, 1864	Not assigned.
Paul, J. R.	do	Nashville, Tenn	Since Dec. 15, 1864	Lieutenant colonel 14th army corps.
Pollard, P.	do	Near Winchester, Va.	Since Nov. 5, 1864	2d division cavalry army of the Potomac.
Peck, S. C.	do	Fort Smith, Ark.	Since Sept. 1, 1864	Depot.
Peck, C. H.	do	Washington, D. C.	Since July 1, 1863	Subsistence depot.
Porter, A. Parker	Lieut. Col.	Nashville, Tenn	Since Dec. 1, 1864	Lieut. col. 5th army corps, chief com. sub. army of Cumberland.
Pickney, J. C.	Captain.	Buffalo, N. Y.	Since Jan. 1, 1864	Depot.
Peares, J. B.	do	Indianapolis, Ind	Since Dec. 12, 1864	Depot.
Peabody, D. G.	do	New Orleans, La.	Since Dec., 1864	3d division 17th army corps.
Palmer, J. J.	do	Savannah, Ga.	Since Dec., 1864	Depot.
Palmer, W. R.	do	Dubuque, Iowa.	Since Dec., 1864	Not assigned.
Porter, J. N.	do	New York, N. Y.	Since Dec., 1864	Post commissary of subsistence.
Parkhurst, W. H.	do	Near Hancock Station, Va.	Since Dec., 1864	1st brigade 2d division cavalry corps army of Potomac.
Paxon, John I.	do	Vienna, Va.	Since July, 1864	Field depot.
Patterson, S.	do	Chillicothe, Mo.	Since July 1, 1864	Field depot.
Pattison, Jr., Robert	do	Near Jones' Landing, Va.	Since Sept. 1, 1864	1st brigade 1st division army of Western Virginia.
Purviance, C. E.	do	Young's Landing, James river, Va.	Since Dec., 1864	2d brigade 1st division 24th army corps.
Pinkham, A. J.	do	Pittsburg, Pa.	do	Depot.
Potts, J. N.	do	Memphis, Tenn	Since Oct. 7, 1864	Teaching commissary of subsistence.
Queen, C. J.	do	Near Petersburg, Va.	Since Dec., 1864	4th division 5th army corps.
Roper, John L.	do	Near Petersburg, Va.	Since July 1, 1864	1st brigade 3d division 2d army corps.
Robinson, A. H.	do	Near Bermuda Hundred, Va.	Since June 1, 1864	Kane's cavalry division.
Read, Joseph C.	do	Milwaukee, Wis.	Since May 16, 1864	Post commissary of subsistence.
Remick, D.	Lieut. Col.	Near Florence, Ala.	Since Dec., 1864	Army of Tennessee.
Robins, C. M.	Captain.	Savannah, Ga.	do	Lieutenant colonel of department and army of Tennessee.
Ransom, E. P.	do	Near Richmond, Va.	Since July 1, 1864	Headquarters 25th army corps.
Rockwood, S. S.	do	Camp Nelson, Ky.	Since Dec. 1, 1864	Field depot.
Rutherford, R. C.	do	New Orleans, La.	Since Dec., 1864	Army of Arkansas.
Roe, L. L.	do	Rock Island, Ill.	do	Depot.
Ruggles, Levi	do	Near Petersburg, Va.	Since July 1, 1864	3d brigade 1st division 2d army corps.
Rockness, J. A.	do	Kansas City, Mo.	Since July 6, 1863	Depot.
Richardson, N. A.	do	Deep Bottom, Va.	Since Dec., 1864	Commissary of subsistence division 6th army corps.
Rosenthal, Leo.	do	Near City Point, Va.	Since July 1, 1864	Assistant in charge of cattle herds.
Roper, George S.	do	Washington, D. C.	Since Dec., 1864	Subsistence depot.
	do	Nashville, Tenn	Since March 1, 1864	Major General Thomas' command.

List of the officers in the Subsistence Department, &c.—Continued.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Roots, L. H.	Captain.	Savannah, Ga.	Since Dec., 1864.	Army of General Sherman.
Rudolph, J.	do.	Phoenixville, Pa.	Since Oct. 1, 1864.	Field depot.
Randall, A. G.	do.	Stevenson's Depot, Va.	Since Oct. 14, 1864.	2d brigade 1st division 19th army corps.
Rhodes, I.	do.	Donaldsonville, La.	Since Nov. 30, 1864.	Field depot.
Robinson, E. J.	do.	Fort Scott, Kansas	Since Dec. 1, 1864.	Post commissary of subsistence.
Russell, Z. D.	do.	Bermuda Hundred, Va.	Since Dec., 1864.	Field depot.
Ruby, George W.	do.	London, Tenn.	Since Oct. 1, 1864.	Field depot.
Reynolds, H.	do.	St. Louis, Mo.	Since Dec. 1, 1864.	Chief commissary subsistence department of Missouri.
Reid, S. H.	do.	Savannah, Ga.	Since Dec., 1864.	Army of General Sherman.
Reid, S. H.	do.	Warren Station, Va.	Since Dec. 1, 1864.	Headquarters 6th corps.
Reid, S. H.	do.	Elmira, N. Y.	Since Feb. 3, 1864.	Depot.
Reid, S. H.	do.	St. Louis, Mo.	Since Dec. 3, 1864.	Member of examining board.
Reid, S. H.	do.	Near Petersburg, Va.	Since July 1, 1864.	3d division 5th army corps.
Reid, S. H.	Colonel.	Washington, D. C.	Since May, 1867.	Brevet brigadier general and assistant commissary of subsistence.
Reid, S. H.	do.	Near Petersburg, Va.	Since July 1, 1861.	Lieutenant colonel 9d army corps.
Reid, S. H.	do.	Near Petersburg, Va.	Since Aug. 1, 1864.	Artillery brigade 5th army corps.
Reid, S. H.	do.	Cincinnati, Ohio.	Since July 1, 1863.	Depot officer.
Reid, S. H.	do.	Fifth Army Corps, Va.	Since July 14, 1863.	Acting chief commissary of subsistence.
Reid, S. H.	do.	Lexington, Ala.	Since Dec., 1864.	Major General Thomas's command.
Reid, S. H.	do.	Baltimore, Md.	Since July 1, 1864.	Assistant to depot officer.
Reid, S. H.	do.	Washington, D. C.	Since July 1, 1864.	In charge of soldiers' rest.
Reid, S. H.	do.	Savannah, Ga.	Since Dec., 1864.	Post commissary.
Reid, S. H.	do.	Little Rock, Ark.	Since April 1, 1864.	Field department.
Reid, S. H.	do.	Springfield, Mo.	Since Jan. 30, 1864.	Assistant to commissary general subsistence.
Reid, S. H.	do.	Washington, D. C.	Since Aug. 18, 1861.	Sick in hospital.
Reid, S. H.	do.	Officers' hospital, Annapolis, Md.	Since Nov. 1, 1864.	Field depot.
Reid, S. H.	do.	Cincinnati, Mo.	Since Nov. 24, 1864.	Chief commissary subsistence district Baton Rouge, La.
Reid, S. H.	do.	Baton Rouge, La.	Since Jan. 1, 1865.	Under arrest.
Reid, S. H.	do.	St. Augustine, Fla.	Since Dec., 1864.	Acting chief commissary subsistence 19th army corps.
Reid, S. H.	do.	Near Winchester, Va.	Since Dec. 1, 1864.	Assistant to chief depot officer.
Reid, S. H.	do.	City Point, Va.	Since Jan. 1, 1865.	1st brigade 1st division 14th army corps.
Reid, S. H.	do.	Near Savannah, Ga.	do.	2d division 14th army corps.
Reid, S. H.	do.	Savannah, Ga.	Since Dec. 31, 1864.	Lieut. colonel and chief commissary subsistence 24th army corps.
Reid, S. H.	do.	Fortress Monroe, Va.	Since Jan. 1, 1865.	2d brigade 3d division 4th army corps.
Reid, S. H.	do.	Edgewood, Tenn.	Since Jan. 1, 1865.	Assistant to depot officer.
Reid, S. H.	do.	Chattanooga, Tenn.	Since June 1, 1864.	In charge of cattle.
Reid, S. H.	do.	Evansville, Ind.	Since Aug. 1, 1864.	Leave of absence.
Reid, S. H.	do.	Trenton, N. J.	do.	Purchasing commissary subsistence.
Reid, S. H.	do.	San Francisco, Cal.	Since Nov. 1, 1864.	Field depot 3d division 6th corps.
Reid, S. H.	do.	Bonnet Carré, La.	Since Jan. 1, 1865.	2d brigade 3d division 4th corps.
Reid, S. H.	do.	Near Petersburg, Va.	Since Jan. 1, 1865.	3d brigade 3d division 2d corps.
Reid, S. H.	do.	Pulaski, Tenn.	do.	Cavalry division, department of the Gulf.
Reid, S. H.	do.	Columbus, Tenn.	do.	
Reid, S. H.	do.	St. Petersburg, Fla.	Since Sept. 1, 1864.	

Singleton, W. T.	do.	Cumberland, Md.	Since Jan. 1, 1863.	1st infantry division, West Virginia.
Strong, J. A.	do.	Near Jones's Landing, Va.	Since Jan. 6, 1863.	Provisional brigade 25th army corps.
Strudon, J. A.	do.	Bermuda Hundred, Va.	Since Dec. 1, 1864.	Provisional division 25th army corps.
Stuart, Charles	do.	Port Smith, Ark.	Since Sept. 1, 1864.	Post depot.
Steward, A. W.	do.	Near Richmond, Va.	Since Oct. 10, 1864.	2d brigade 2d division 24th corps.
Steuhan, A. W.	do.	Granville, Ohio.	Since Jan. 10, 1863.	Awaiting orders, newly appointed.
Synmonds, Henry C.	Major.	Louisville, Ky.	Since July 1, 1863.	Major commissary subsistence, purchasing commissary.
Kauffer, F. H.	Captain.	Washington, D. C.	Since Dec. 12, 1864.	Leave of absence.
Thompson, Jr., R. W.	do.	Jones's Landing, Va.	Since Oct. 1, 1864.	1st division 24th army corps.
Thompson, Jesse	do.	Tullahoma, Tenn.	Since Dec. 1, 1864.	Field depot.
Trout, Horace	do.	Wheeling, West Virginia.	Since Feb. 28, 1864.	Depot commissary subsistence.
Treat, R. B.	Lieut. colonel.	Columbia, Tenn.	Since Jan. 1, 1863.	Chief commissary subsistence 23d army corps.
Thompson, G. F.	do.	City Point, Va.	Since July 1, 1864.	Assistant depot officer.
Tall, Charles F.	Captain.	Chattanooga, Tenn.	Since Oct. 1, 1863.	In charge of issues to hospital.
Talbot, R. F.	do.	City Point, Va.	Since July 1, 1864.	Issuing to hospitals.
Taylor, John McL.	Major.	New Orleans, La.	Since Jan. 4, 1865.	Major commissary subsistence, examining board.
*Terry, J. M.	Captain.	Louisville, Ky.	Since Jan. 1, 1863.	Resignation tendered.
Tarbell, D.	do.	Pris. of war mil. prison, Danville, Va.		
Tittman, E.	do.	St. Louis, Mo.	Since July 1, 1864.	Post depot.
*Thomas, Jr., Chester	do.	Near Winchester, Va.	Since Dec. 1, 1864.	2d brigade 1st division cavalry corps.
Thompson, Wm	do.	Baton Rouge, La.	Since Jan. 1, 1863.	Chief commissary subsistence cavalry division.
Thompson, Chas. H.	do.	Bermuda Hundred, Va.	Since Sept. 1, 1864.	Brigadier general army of the James.
Turner, John W.	Brig. general.	Near Petersburg, Va.	Since Aug. 1, 1864.	3d brigade 3d division 2d corps.
Tomlinson, D. C.	Captain.	Vicksburg, Miss.	Since Sept. 1, 1864.	1st division United States colored troops.
Thompson, J. R.	do.	Louisville, Ky.	Since May 2, 1864.	In charge of soldiers' rest.
Trumbull, G. T.	do.	Savannah, Ga.	Since Oct. 1, 1864.	Sherman's army.
Todd, L. M.	do.	St. Louis, Mo.	Since Dec. 21, 1864.	Major General Pleasanton's division.
Taylor, W. M.	do.	Near Stevenson's dept, Va.	Since Sept. 1, 1864.	1st division 19th army corps.
Thomas, W. C.	do.	Near Winchester, Va.	Since Jan. 1, 1863.	1st brigade 3d division cavalry corps.
Tibbitts, J. A.	do.	Marlinsburg, Va.	Since Jan. 2, 1865.	Leave of absence, sick leave.
Turner, W. B.	do.	Knoxville, Tenn.	Since Oct. 1, 1864.	Army in East Tennessee.
Tracy, W. R.	do.	Prisoner of war.		
*Tracy, W. C.	do.	Brace city, La.	Since June 20, 1864.	Depot.
Urquhart, S. A.	do.	City Point, Va.	Since July, 1864.	1st division 2d army corps.
Upham, C. H.	do.	Washington, D. C.	Since July 2, 1863.	Assistant depot officer.
Voria, A. C.	do.	do.	Since July 1, 1863.	In charge branch of claims, O. C. G. S.
Voss, H. H.	do.	Vicksburg, Miss.	Since Aug. 1, 1863.	Awaiting orders.
Vandeverter, James	do.	6th army corps, army of the Potomac.		
Vogleson, W. M.	do.	Washington, D. C.	Since Jan. 1, 1865.	2d brigade 2d division 6th army corps.
*Veich, D. H.	do.	Annapolis, Md.	Since Dec. 1, 1864.	Assistant in branch provisions and property, O. C. G. S.
Valentine, A. B.	do.	Alexandria, Va.	Since Jan. 2, 1865.	2d brigade 2d division 2d corps.
Van Lear, John	do.	New City Point, Va.	Since Oct. 5, 1864.	Commissary general, DeTassay's division, 22d corps.
Vaughn, R. C.	do.	New Orleans, La.	Since Aug. 1, 1864.	In charge cattle herd.
Vedder, S. C.	do.	Lexington, Ky.	Since Sept. 1, 1864.	Chief commissary subsistence 19th army corps, lieutenant colonel.
Woodward, H. D.	do.	Washington, D. C.	Since Aug. 5, 1864.	Lieutenant colonel cavalry corps, on examining board.
Walker, B. P.	do.	Baltimore, Md.	Since Dec. 2, 1864.	Assistant depot officer.
Woods, Geo. H.	do.	Army of the James, Va.	Since June 30, 1863.	
Wells, J. H.	do.			
Williams, J. D.	do.			
Wheaton, Jr., Chas.	do.			

List of the officers of the Subsistence Department, &c.—Continued.

Name.	Rank.	Post or station.	How long at station.	Remarks.
Winchester, B. F.	Captain.	Fort Foote, Md.	Since Oct. 1, 1863.	Field depot.
Wilby, D. D.	do.	City Point, Va.	Since July 1, 1864.	Chief depot officer armies operating against Richmond.
Warr, E. W.	do.	Near Weldon Railroad, Va.	Since Sept. 1, 1864.	9th brigade 5th army corps.
Wells, Chas. B.	do.	Vicksburg, Miss.	Since Sept. 1, 1864.	Depot.
White, Y. E.	do.	Natchez, Miss.	Since Sept. 14, 1863.	Do.
Winchester, B. Frank.	do.	Savannah, Ga.	Since Dec. 30, 1864.	2d brigade 2d division 20th army corps.
Winton, J. F.	do.	Nashville, Tenn.	Since Dec. 1, 1864.	Reorganization tendered.
Walker, Albert.	do.	Near Petersburg, Va.	Since Jan. 1, 1865.	2d brigade 3d division 5th corps.
Walker, J. H.	do.	Savannah, Ga.	Since Jan. 1, 1865.	Army of Tennessee.
Wilbank, W. W.	do.	New York, N. Y.	Since Jan. 1, 1865.	Examining board.
Weber, Geo. R.	do.	Springfield, Ill.	Since Dec. 1, 1864.	Depot commissary subsistence.
Weir, Geo. H.	do.	Near Petersburg, Va.	Since Aug. 1, 1863.	3d brigade 1st division 5th army corps.
Wiggin, J. B.	do.	Near Richmond, Va.	Since July 1, 1864.	Depot commissary subsistence.
Witherico, Geo. C.	do.	Near Richmond, Va.	Since July 8, 1863.	Depot commissary subsistence.
Wheeler, W. A.	do.	Cumberland Gap, Tenn.	Since Oct. 1, 1864.	Field depot.
Wardwell, N. N.	do.	New Orleans, La.	Since Jan. 1, 1865.	Subsistence depot.
Wecks, B. F.	do.	Near Petersburg, Va.	Since July 1, 1864.	2d division 9th corps.
Wyman, F. F.	do.	Prisoner of War.	Since July 1, 1864.	6th cavalry division, military division of Mississippi.
Wilcox, A. M.	do.	Nashville, Tenn.	Since Oct. 5, 1864.	Cavalry division 7th army corps.
Waldron, G. W.	do.	Little Rock, Ark.	Since Sept. 1, 1864.	4th brigade 3d division 19th corps.
Walker, J. M.	do.	19th army corps, Va.	Since Jan. 1, 1865.	Under arrest.
Worrell, P.	do.	Near City Point, Va.	Since Jan. 1, 1864.	Brigade commissary, department of the Gulf.
Whitfeely, J. E.	do.	Morgantza, Ia.	Since Sept. 1, 1864.	1st division 25th army corps.
Wentworth, T. E.	do.	Jones's Landing, Va.	Since Jan. 1, 1865.	In charge cattle herd.
Wilson, A. M.	do.	Near Savannah, Ga.	do.	In charge issues to hospital.
Welles, T. R.	do.	Point of Rocks, Va.	do.	1st brigade 3d division 14th corps.
Webber, J. R.	do.	Nashville, Tenn.	Since Dec. 1864.	3d brigade 3d division 14th army corps.
Willard, N.	do.	Savannah, Ga.	Since Dec. 21, 1864.	Chief commissary subsistence army of Potomac.
Wilson, Thomas.	do.	City Point, Va.	Since Jan. 1, 1865.	Temporary duty, payment of commutation of rations.
Wells, L.	do.	Martinsburg, Va.	Since Jan. 1, 1865.	

NOTE.—The term "depot" in the column of remarks on the foregoing list is intended to designate all stations at which supplies are kept for distribution or issue, without regard to the quantity in store.

* Resigned.

† Resignation tendered.

A. B. EATON, *Commissary General of Subsistence.*

OFFICE COMMISSARY GENERAL OF SUBSISTENCE, *January 31, 1865.*

MEDALS FOR INDIAN CHIEFS.

LETTER
FROM
THE SECRETARY OF THE INTERIOR,

ASKING

For an appropriation for medals for certain Indian chiefs.

FEBRUARY 2, 1865.—Referred to the Committee of Ways and Means and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., February 1, 1865.

SIR: I have the honor to transmit herewith a copy of a letter of the 31st ultimo, from the Commissioner of Indian Affairs, suggesting that an appropriation of five thousand dollars be made to enable his office to provide for the usual distribution of medals to leading and influential Indian chiefs, and recommend the subject to the favorable consideration of Congress.

Very respectfully, your obedient servant,

J. P. USHER, *Secretary.*

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

DEPARTMENT OF THE INTERIOR,
Office of Indian Affairs, January 31, 1865.

SIR: It has been customary, on the inauguration of each successive President of the United States, for Congress to provide an appropriation for the purchase of medals to be distributed to leading and influential Indian chiefs. In the year 1861 a fund of five thousand dollars was provided for this purpose. The medals purchased with that appropriation have been for some time exhausted, and I respectfully recommend that the subject be laid before the proper committees of Congress, and that an appropriation of five thousand dollars may be asked for to enable this office to provide for the usual distribution of medals to the Indians.

Very respectfully, your obedient servant,

CHARLES E. MIX,
Chief Clerk, for the Commissioner.

Hon. J. P. USHER,
Secretary of the Interior.

GOODS PURCHASED FOR INDIANS.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

ASKING

For an appropriation to pay for supplies of goods purchased for Indians in place of certain goods destroyed.

FEBRUARY 2, 1865.—Referred to the Committee of Ways and Means and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., February 1, 1865.

SIR: I have the honor to transmit herewith a copy of a communication of the 31st ultimo, from the Commissioner of Indian Affairs, representing the necessity that exists for an appropriation by Congress of the sum of \$54,771 83 to pay for supplies of goods purchased for the Indians named by him; said purchase having been made to meet the exigencies of the tribes, occasioned by the destruction of previous invoices of supplies on board the steamer *Welcome* at St. Louis on the 15th of July last. I recommend the subject to the favorable consideration of Congress.

Very respectfully, your obedient servant,

J. P. USHER, *Secretary.*

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

DEPARTMENT OF THE INTERIOR,
Office of Indian Affairs, January 31, 1865.

SIR: I have the honor to call your attention to the fact that, on the 15th of July, 1864, at St. Louis, the steamer *Welcome* was burned, having on board a large amount of Indian goods for various tribes. The invoices of these goods show that the amounts were as follows, for the respective tribes named, viz:

For the Winnebagoes, (at Usher's landing),	\$30,000 00
For the Sioux, (at Usher's landing),	15,000 00
For the Yancton Sioux,	19,086 00

64,086 00

The above-mentioned goods were all insured. Protest was duly made, and the wreck being taken possession of by underwriters, a considerable amount of property was recovered, and the sum of \$9,314 17 has been received by this office on account of the loss. Demand for reimbursement for the loss sustained, to wit, the sum of \$54,771 83, has been made of the insurance company, and, on refusal to make such reimbursement, a suit has been commenced.

On account, however, of the necessity of getting the supplies to the Indians before winter should set in, duplicate invoices of the goods were purchased on credit; and, in order that these bills may be paid, I beg leave to suggest that the subject may be laid before the proper committees of Congress, so that an appropriation may be made for the purpose. No doubt is entertained of the ultimate recovery of the sum claimed of the insurance company; but I submit that the goods purchased in lieu of those burned should be paid for without subjecting the parties in interest to further delay.

Very respectfully, your obedient servant,

CHARLES E. MIX,
Chief Clerk, for the Commissioner.

HON. J. P. USHER,
Secretary of the Interior.

CONTINGENT EXPENSES OF THE WAR DEPARTMENT.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING

A statement of the expenditures of the contingent fund of that department for the year 1864.

FEBRUARY 6, 1865.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, February 4, 1865.

SIR: The Secretary of War directs me to transmit the enclosed statement, showing the expenditures of the appropriation for the contingent expenses of the military establishment for the year 1864, amounting to \$354,764 59, in pursuance of the act of March 3, 1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

I have the honor to be, sir, your obedient servant,

C. A. DANA,
Assistant Secretary of War.

HON. SCHUYLER COLFAX,
Speaker of the House of Representatives.

CONTINGENT EXPENSES OF

Statement of the expenditures of the appropriation for the contingent expenses of the military establishment for the year 1864, exhibited in pursuance of the 5th section of the act of March 3, 1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Jan. 5	Paid by order of General O. M. Mitchell, Shelbyville, Tennessee, April 7, 1862, to J. J. Andrews, for destroying railroad communications of the enemy.....		\$100 00
	Paid Beardslee Magnetic Electric Company, New York, for signal telegraph trains.....		27,900 00
	Paid Joseph Tolliver, Ohio county, Virginia, for boarding insane soldiers.....		27 00
6	Paid Roscoe Conkling for professional services in 1863, in cases of several alleged deserters.....		700 00
8	Paid A. Kicketts, Wilkesbarre, Pennsylvania, for expenses in contesting suits against himself for false imprisonment, by parties arrested by order of the War Department.....		200 00
9	Silas Crispin, captain of ordnance, paid H. T. Corbin, for expenses to Kouss's Point, New York, to see to forwarding arms seized by Provost Marshal General, to New York....	45 00	
	Paid John Horner, cashier telegraph company, New York, for telegrams in relation to said seizure.....	69 54	
	Paid Montreal Telegraph Company, for telegraphing.....	16 28	130 82
11	Paid R. S. Brown, for professional services in defending Private Cottrell, company I, 11th Virginia volunteers, against the charge of murder.....		50 00
22	Paid M. J. Spalding, bishop of Louisville, Kentucky, to reimburse the Sisters of Charity, at that city, their expenses for clothing, while engaged as nurses in the Louisville general hospitals, from October 1, 1863, to November 15, 1863.....		381 67
27	Paid S. A. Goodwin, acting United States attorney, northern district of Illinois, for professional services in the matter of the suppression of the Chicago Times by order of General Burnside.....		150 00
29	Paid G. T. Dearing & Co., for building frame house, corner of New York avenue and 14th street, for the use of pay department.....		500 00
Feb. 4	Paid Lewis J. Germain, for services as assistant in the Ordnance department, from December 4 to December 25, 1861, at \$4 per day.....		80 00
8	Paid March Brothers, Pierce & Co., for 10,000 wove silk badges for the department of the Cumberland.....		1,250 00
	Paid Hon. John Brough, governor of Ohio, expenses incurred in efforts to retake John Morgan and rebel captains escaped from penitentiary at Columbus, Ohio.....		468 50
	Paid Charles S. Cone, agent Ohio and Mississippi Railroad Company, for transportation of Robert Dale Owen from Cincinnati to St. Louis, in October, 1863.....		7 00
March 3	Paid OGDMD and Amboy Railroad Company, for transportation of twelve persons from New York to Washington on September 21, 1863.....		61 80
9	Paid H. M. Hoxie, marshal of the State of Iowa, for bill of David M. Dunbar, for watching and guarding powder at Marengo, Iowa, seized by order of Major General John C. Frémont, from September 5 to November 9, 1861, 65 days, at \$2 per day.....		130 00
11	Paid Caroline Hazen, for board of five women, witnesses before court-martial, two weeks; and Mrs. C. A. McFadden, for board of Mrs. M. Patterson, on trial before military commission, twelve days.....		74 00
April 7	Paid R. B. Carnahan, esq., United States attorney, western district Pennsylvania, for professional services in 139 writs of Habeas corpus, between April, 1861, and September 15, 1863, at \$5 each case.....		685 00
June 1	Paid George K. Dodge, for expenses incurred while provost marshal of Baltimore in 1861 and 1862, as per bills approved by War Department.....		642 73
13	Paid Hon. David Tod, governor of Ohio, for expenses incurred in collecting, drilling, &c., colored troops, from August 24 to December 22, 1863.....		334 31
March	Colonel C. P. Kingsbury, United States army, paid from September 28, 1861, to June 14, 1862, Robert Grant, on account of expenditures for calcium light.....	447 93	
	Paid John McClelland, for apparatus, &c., for calcium light.....	73 10	
	Paid Robert M. Holland, for services as assistant to Robert Grant.....	40 50	
	Paid Robert Grant, for services, travelling expenses, freight, &c., to and from Fort Monroe, and to and from New York.....	135 50	
	Paid Robert Grant, for services with calcium light, in March, 1863.....	124 00	
	Paid Robert Grant, for services and material in the use of calcium light, in April, 1863.....	122 95	
	Paid R. M. Holland, for services as assistant to Robert Grant from February 1 to April 30, 1863.....	177 75	
	Paid John M. Grant, for services as assistant, from May 1 to June 10, 1863.....	61 50	
	Paid Robert Grant, for services with calcium light, from May 1 to June 14, 1863.....	100 00	
			1,431 22

Statement of Expenditures, &c.—Continued.

Date.	By whom paid and for what purpose.	Amount.	Total.
1864.			
April —	Colonel C. P. Kingsbury, United States army, paid in February and March, 1862, Robert Grant, for services with calcium light in January, 1863.....	\$124 00	
	Paid Robert M. Holland, for services as assistant in January, 1863.....	69 75	
	Paid Robert Grant, for services, &c., in February, 1863.....	112 00	\$305 75
July 9	Major D. H. Rucker, assistant quartermaster, paid S. Norment, for 400 feet lumber for target practice	9 00	
	Paid R. C. Johnson, 10 handcuffs	12 50	
	Paid Sibley & Guy, emery paper and oil.....	10 30	
	Do	154 00	
	15 balls and chains, 41 handcuffs, and 6 pairs shackles.....	40 00	
	Paid Geo. T. McGlue, 30 targets	367 00	
	Paid Sibley & Guy, handcuffs, &c.	37 50	
	Paid Campbell & Son, 35 handcuff.....	226 80	
	Paid Wm. Douglass, 162 targets.....	12 00	
	Paid Sibley & Guy, 6 handcuffs.....	9 00	
	Paid R. C. Johnson, 6 handcuffs.....	250 00	
	Paid C. W. Elton, 100 sets handcuffs.....	848 00	
	Paid E. M. Buchanan, services as clerk army Potomac, from August 12, 1861, to March, 1862	776 00	
	Paid R. C. Colburn, ditto, from August 19, 1861, to February 28, 1862.....	543 00	
	Paid F. M. De Cover, ditto, from October 1, 1861, to March, 1862.....	476 00	
	Paid A. Hardie, ditto, from November, 1861, to February, 1863.....	500 00	
	Paid G. D. Hanson, ditto, from November, 1861, to February, 1863.....	198 00	
	Paid W. F. Biddle, ditto, from December 16, 1861, to February 2, 1862.....	68 00	
	Paid J. V. Shields, ditto, January and February, 1862.....	51 00	
	Paid Joseph Rainford, ditto, February, 1862.....	52 50	
	Paid Thos. E. Williams, ditto, August, 1861.....	21 95	
	Paid W. M. Shuster & Co, for 180 yards white cotton, for targets.....		4,660 55
Aug. 11	Paid Miller & Conger, New York, for expenses incurred in examining, discharging, and storing cargo of the steamer Tubal Cain, seized in April, 1863, between June 1, 1863, and January, 13, 1864, approved by order of the War Department.....		2,590 85
Oct. 5	Colonel D. D. Tompkins, assistant quartermaster general, paid New Jersey Railroad and Transportation Company, for passage of one sergeant and one private (an insane man) from New York to Washington.....	15 00	
	Paid Lieutenant E. P. Alexander, for mileage from New York to West Point and back, 106 miles, at 10 cents.....	10 60	
	Paid Lieutenant E. P. Alexander, expenses in travelling from New York to Governor's Island, Fort Hamilton, Staten Island, and from Washington to Alexandria, and returning.....	15 75	
	Paid Wm. Aymar & Co, for articles used in making scientific experiments, under instructions from the War Department.....	44 51	
	Paid Assistant Surgeon A. J. Meyer, for transportation of himself and men, in making experiments, between May 29 and December 5, 1859.....	88 89	
	Paid Lieutenant E. P. Alexander, for mileage from New York to Washington and back, 434 miles, at 10 cents.....	46 40	
	Paid Keynolds, Devin & Pratt, for 43 gallons turpentine, at 50 cents; and one metal faucet, 75 cents.....	22 25	
	Paid Wm. Aymar & Co., for articles used in making experiments under instructions from the War Department.....	27 68	
	Paid D. McLeod, for one white-wood chest.....	3 41	
	Paid Lieutenant E. P. Alexander, from New York to Washington, 232 miles.....	23 20	
			297 69
Oct. 30	Paid Titian J. Coffey and J. H. Ashton, administrators of George A. Coffey, deceased, late United States attorney, eastern district of Pennsylvania, for professional services by order of the War Department, in May, 1861, in obtaining possession of hostile telegraphic despatches, \$100, and in defending the United States in cases of <i>habeas corpus</i> , from June 17, 1861, to January 1, 1863, 217 cases, at \$10 per case.....		2,370 00
Nov. 23	John Potts, disbursing clerk, War Department, paid H. Haupt, for personal, incidental, and other expenses, as chief of construction and transportation on the United States military railroads, for three months ending April 1, 1863.....	387 00	
	Paid Samuel Galloway, for services and expenses as special commissioner at Camp Chase, for March, 1863.....	269 84	
	Paid B. F. Martin, for services as clerk to commissioner at Camp Chase, for March, 1863.....	181 92	
	Paid D. Wharton, for services as clerk, &c., at Camp Chase, for March, 1863.....	181 92	
	Paid Francis Lieber, for services as member of a military commission, from March 7 to April 6, 1863, mileage, and other commissions.....	284 40	
	Paid Thomas Pane, for sawing wood, &c., for office of Judge Advocate Turner.....	3 50	
	Paid Wm. Baileytone, for 50 Bibles and 50 Prayer Books.....	44 70	
	Paid Wm. Blair Lord, for reporting testimony of witnesses concerning an expedition sent by General O. M. Mitchell into Georgia, &c.....	25 00	
	Paid Geo. Tybring, for expenses on official business from Fort Monroe to Baltimore and return, hotel bill in Washington, &c.....	22 50	

CONTINGENT EXPENSES OF

Statement of Expenditures, &c.—Continued.

Date.	By whom paid and for what purpose	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid A. J. Sansom, for subsistence, &c., of six men arrested at Bedford, Pennsylvania, in September, 1863	\$27 00	
	Paid Henry E. Knox, for services as clerk in the office of the Provost Marshal General, from March 23 to April 13, 1863, less tax	71 76	
	Paid J. L. McPhail, pay-roll of persons employed for 1st quarter, 1863	2,855 97	
	Paid Robert Murray, United States marshal, southern district of New York, for expenses, disbursement, and services in the case of the United States vs. sundry persons, in 1862	874 92	
	Paid Washington Gas-light Company, for gas consumed in the office of Judge Advocate Turner, in March, 1863	3 74	
	Paid James R. Roche, for expenses of himself and John P. Wolf to Baltimore to pay J. L. McPhail, provost marshal of Maryland, and assistants	16 50	
	Paid S. F. Rose, copying General Rosecrans's despatches, April 17, 1863	49 57	
	Paid H. S. Merrill, expenses from Fort Monroe to Baltimore and return, &c., \$5 25; bill at Willards' hotel, \$14 75	20 00	
	Paid William Grandin, for services as clerk in the office of the Provost Marshal General, from April 1 to 13, 1863	49 15	
	Paid Wm. Y. Lyon, detective, for services and expenses in arresting John Misseimer and John Ball, and in taking depositions in the case of John Hazard	47 50	
	Paid Wm. Y. Lyon, for services and expenses in arresting Ira Bride, in Philadelphia, December 5, 1863	70 00	
	Paid Wm. Y. Lyon, for money paid for expenses, &c., in the case of the Commonwealth vs. Wm. Y. Lyon and John B. Brandt, charged with manslaughter, tried at Reading, Pennsylvania, in April, 1863	112 60	
	Paid P. D. Tyrrell, police officer of Dunkirk, for arresting, &c., sundry persons, by order of the War Department, in August, 1863	48 00	
	Paid James P. Williams, for services as watchman in office of judge advocate, April, 1861	50 00	
	Paid J. D. Elbert, for services as messenger, &c., in office of judge advocate in April, 1863	31 50	
	Paid E. F. Brown, for copying despatches of General Rosecrans, April 25, 1863	21 37	
	Paid pay-roll, office of Provost Marshal General, March and April, 1863	1,108 12	
	Paid pay-roll, extra clerks, War Department, April, 1863	1,980 69	
	Paid M. M. Wright, for copying court-martial records, for the office of the Judge Advocate General, in April, 1863	35 49	
	Paid E. Randolph, ditto, ditto	39 12	
	Paid William C. Manning, for services as clerk to Captain E. G. Parker, judge advocate, for March and April, 1863	180 51	
	Paid N. Callan, for taking deposition of witnesses, &c., for the office of Judge Advocate General, March 25, 1863	4 00	
	Paid J. D. Andrews, for services as assistant provost marshal in Washington, from August 2, 1862, to May 2, 1863, at \$2,000 per annum, less tax	1,468 50	
	Paid Harnden Express, freight for the Ordnance department, from March 24, 1863, to January 20, 1863	8 38	
	Paid Benjamin Franklin, for expenses incurred in arresting and conveying to prison Nicholas Johnson, Benjamin Jackson, and Louis Solomon, in February and March, 1863	226 45	
	Paid J. L. McPhail, for amount paid American Telegraph Company for November and December, 1863, and January, 1863, \$18 07; Thos. C. James, warden Baltimore city jail, for maintaining 53 prisoners from November 1, 1862, to January 31, 1863, \$179 80; incidental expenses, office provost marshal general of Maryland, in January, 1863, \$163 96; ditto, ditto, in February, 1863, \$218 76; ditto, ditto, in March, 1863, \$248 92	828 51	
	Paid John T. Jackson, provost marshal, Dorchester county, Maryland, for services and expenses from August 22 to September 22, 1862	145 95	
	Paid R. F. Paine, for services and expenses in the matter of Jesse Healy	90 06	
	Paid Harnden Express, freight for the office of Adjutant General in 1862	603 72	
	Paid ditto, ditto, ditto	199 42	
	Paid Randolph Jones, provost marshal, St. Mary's county, Maryland, for services and expenses from October 1, 1862, to May 1, 1863	354 50	
	Paid Superintendent Public Printing, May 6, 1863, for engraving on stone and printing 3,000 copies of 140 plates of the Cavalry Tactics of 1841	3,750 00	
	Paid for engraving on stone and printing 1,500 copies of 63 plates for General Casey's Tactics for Colored Troops	443 50	
	Paid for 1,530 officers' commissions, on parchment, at 43 cents each	657 90	
	Paid for 30,000 non-commissioned officers' warrants, on imitation parchment, at 6 cents each	1,800 00	
	Paid for 23,000 non-commissioned officers' warrants, ditto, ditto	1,500 00	
	Paid for 200 (engineers') non-commissioned officers' warrants, at 20½ cents each	40 67	
	Paid for 30,000 discharges for regular soldiers, printed on parchment	2,080 13	
	Paid Wm. Noell, for furnishing, &c., eight window blinds for office of Provost Marshal General	80 00	
	Paid Francis Lieber, for services as member of military commission, from April 7 to May 6, 1863, 30 days, at \$6, less tax	234 38	

Statement of Expenditures, &c.—Continued.

Date.	By whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid S. F. Rose, for copying Rosecrans's despatches, May 2, 1863.....	\$13 26	
	Paid J. W. Forney, for printing and furnishing 10,000 copies of review by the Judge Advocate General, in case of Major General F. J. Porter, January 20, 1863.....	1,000 00	
	Paid Adams Express Company, for freight for office of Commissary General of Subsistence, April 9, 1863.....	1 25	
	Paid ditto, ditto, War Department, March, 1863.....	6 50	
	Paid ditto, ditto, Brigadier General Thomas, March, 1863.....	30 95	
	Paid ditto, ditto, ditto, February, 1863.....	18 87	
	Paid ditto, ditto, ditto, January, 1863.....	134 18	
	Paid ditto, ditto, for office of Adjutant General, in December, 1863.....	634 67	
	Paid ditto, ditto, for Brigadier General Ripley, in March, 1863.....	27 00	
	Paid ditto, ditto, ditto, in January, 1863.....	20 38	
	Paid ditto, ditto, ditto, in December, 1862.....	8 45	
	Paid American Telegraph Company, for forwarding and receiving messages for Engineers' department, in February, 1863.....	32 78	
	Paid ditto, ditto, for Surgeon General, ditto.....	59 63	
	Paid ditto, ditto, for Judge advocate.....	54 16	
	Paid ditto, ditto, for Commissary General, ditto.....	9 30	
	Paid ditto, ditto, for Judge Advocate General, ditto.....	23 57	
	Paid ditto, ditto, for Topographical Engineers' office, ditto.....	1 35	
	Paid ditto, ditto, for Paymaster General, ditto.....	90 16	
	Paid ditto, ditto, for War Department, for ditto.....	2,671 90	
	Paid ditto, ditto, for Ordnance office, for ditto.....	197 93	
	Paid ditto, ditto, for Adjutant General, for ditto.....	1,117 87	
	Paid ditto, ditto, for President United States, for ditto.....	87 45	
	Paid ditto, ditto, for Engineers' department, for March, 1863.....	66 83	
	Paid ditto, ditto, for Ordnance bureau, for ditto.....	261 67	
	Paid ditto, ditto, for Commissary General, for ditto.....	41 25	
	Paid ditto, ditto, for Topographical Engineers, for ditto.....	8 08	
	Paid ditto, ditto, for Judge advocate, for ditto.....	55 59	
	Paid ditto, ditto, for Paymaster General, for ditto.....	67 67	
	Paid ditto, ditto, for Surgeon General, for ditto.....	68 96	
	Paid ditto, ditto, for Adjutant General, for ditto.....	1,409 79	
	Paid ditto, ditto, for War Department, for ditto.....	2,953 44	
	Paid ditto, ditto, for President United States, for ditto.....	194 77	
	Paid ditto, ditto, for Judge Advocate General, for ditto.....	36 19	
	Paid Levi Nutting, provost marshal of Minnesota, for expenses incurred in August, October, and December, 1862, and February, 1863.....	87 65	
	Paid Levi Nutting, for services as provost marshal, from March 1 to 18, 1863, at \$3 per day, less tax.....	53 30	
	Paid N. C. Woodard, deputy United States marshal of Maine, for expenses incurred in October, 1862.....	64 00	
	Paid J. W. Thompson & Co., for the office of Provost Marshal General, for one reading lamp, tube, Argand burner, &c.....	\$17 50	
	One pillar light and tube, Argand burner, &c.....	16 25	
		33 75	
	Paid R. S. Harrison, for copying Rosecrans's despatches, May, 1863,....	12 96	
	Paid Henry L. Whiting, for services on special duty, from April 3 to April 27, 1863.....	\$98 50	
	Transportation.....	134 70	
	Subsistence.....	51 00	
		284 20	
	Paid G. M. Wright, for desks and other furniture for War Department, May 5 and 7, 1863.....	183 00	
	Paid Amos F. Eno, major of cavalry, for pay and emoluments from December 31, 1862, to February 28, 1863, less tax.....	317 48	
	Paid A. B. Stoughton, for professional services in investigation of Williams's patent elongated bullet and Woodbridge's gun metal, in March and May, 1863.....	75 00	
	Paid W. S. Mitchell, May 13, 1863, for services in measuring and valuing carpets, oil-cloths, &c., in house corner of 19th and G streets, rented for Provost Marshal General.....	10 00	
	Paid E. V. Lomax, May 15, 1863, for carpeting, oil-cloth, &c., in house corner of 19th and G streets, Washington, for the office of the Provost Marshal General.....	510 89	
	Paid John H. Longenecker, provost marshal Baltimore county, Maryland, for services of himself and assistants, and expenses incurred in August, September, and October, 1862.....	340 22	
	Paid C. W. Benjamin, United States deputy marshal, New Jersey, services and expenses incurred in arresting J. P. Coddington and C. W. Poor, in August, 1863, \$14 24, and in arresting and taking to Fort Delaware Richard Hartley, of Patterson, New Jersey, in April, 1863, \$63 09.	77 33	
	Paid D. Horton, for services as clerk to Commissioner Galloway, at Camp Chase, for the month of April, 1863, less tax.....	176 10	
	Paid B. F. Martin, for services as clerk to the same, for same time.....	176 10	
	Paid Samuel Galloway, for services during same period.....	\$324 30	
	Mitoge and expenses.....	32 54	
		266 84	

Statement of Expenditures, &c.—Continued.

Date.	By whom paid and for what purpose.	Amount.	Total.
1864. Nov. 23.	John Potts, disbursing clerk, War Department, paid S. Draper, provost marshal general, New York, for amount paid for office expenses, &c., from August 11, 1861, to March 25, 1863,.....	\$2,351 46	
	For amount paid L. S. Thomas, for professional services in <i>habeas corpus</i> cases.....	130 00	
	For amount paid Philip B. Marsh, for making arrests.....	43 84	
	For amount paid American Telegraph Company and Dr. J. R. Chilton.....	74 18	
		\$2,599 48	
	Paid Francis Lieber, for services as member of a military commission, from May 7 to 16, at \$8 per day, less tax.....	78 08	
	Paid L. M. Coon and S. B. Gates, constables, Saratoga county, New York, for expenses in arresting prisoners, &c., in August, 1862.....	69 00	
	Paid Will. F. Thomason, for services as commissioner, between February 13 and May 13, 1863.....	\$189 50	
	Services of clerk.....	150 00	
	Board, travelling and other expenses.....	150 30	
		789 80	
	Paid James Woodruff, assistant provost marshal, Quincy, Illinois, for expenses, &c., paid by him in March and April, 1863.....	183 95	
	Paid John S. Phelps, military governor of Arkansas, for pay and emoluments for March and April, 1863.....	588 38	
	Paid John J. Ogden, provost marshal Calvert county, Maryland, for services from August 29 to September 30, 1863, &c.....	55 34	
	Paid J. R. Doolittle, for retainer and counsel fee in the <i>habeas corpus</i> cases of the Ozaukee rioters, &c., December term, 1862.....	250 00	
	Paid M. Mouldin, provost marshal, Montgomery county, Maryland, for salary from October 1, 1862, to May 1, 1863, at \$100 per month, and incidental expenses.....	763 45	
	Paid Washington Gas-light Company, for gas consumed in office of assistant judge advocate in April, 1863.....	3 48	
	Paid R. E. Hett, for services as stenographic reporter, court-martial of Colonel D'Utassy, from April 2 to May 23, 1863, at \$10 per day, less tax.....	306 96	
	Paid Parker & Spalding, for graining cases in telegraph room, and painting wood work.....	59 00	
	Paid Simeon Draper, Provost Marshal General, pay-roll of himself and assistants, from July 31, 1862, to April 27, 1863.....	7,730 27	
	Paid Thomas S. Alexander, January 7, 1863, for retainer as counsel for Simon Cameron, late Secretary of War, in actions brought against him by commissioners of police of the city of Baltimore.....	500 00	
	Paid Amos F. Eno, secretary to the military governor of Arkansas, for pay, &c., from March 1 to April 30, 1863.....	320 96	
	Paid pay-roll, extra clerks in War Department, for May 1863.....	2,083 37	
	Paid E. Randolph, copying court-martial records, May, 1863.....	39 50	
	Paid M. M. Wright, ditto, ditto.....	44 57	
	Paid James P. Williams, for services as watchman for office of assistant judge advocate, May, 1863.....	50 00	
	Paid Wm. Jones, whitewashing office of assistant judge advocate.....	3 50	
	Paid J. D. Elbert, for services as messenger, &c., office of assistant judge advocate, in May, 1863.....	31 50	
	Paid R. E. Hett, for services as stenographer of court-martial for the trial of J. H. Waring, May, 1863.....	73 24	
	Paid Washington Gas-light Company, for gas consumed in office of assistant judge advocate, in May, 1863.....	1 88	
	Paid John H. Longenecker, for incidental expenses while in discharge of official duty.....	10 00	
	Paid ditto, pay-roll of himself and guard, to December 31, 1861.....	449 03	
	Paid F. Emerson, for services, clerk-hire, and disbursements made in investigating the claims of 35th regiment, New York volunteers, in January, February, March, and April, 1863, as special commissioner.....	410 57	
	Paid D. H. Strauhn, for services and expenses as provost marshal, Worcester county, Maryland, in August and September, 1862.....	81 07	
	Paid P. Van Bussum, for services, headquarters, defences of Washington, from November 1 to December 4, 1862.....	100 63	
	Paid ditto, ditto.....	133 62	
	Paid E. G. W. Stake, for services as provost marshal for Washington county, Maryland, from August 28 to October 1, 1862.....	56 45	
	Paid C. W. Carder, for services and expenses in searching for Lieutenant Wyncoop, in November, 1862.....	18 60	
	Paid the Tribune Association, for publishing General Orders No. 25.....	1 10	
	Paid R. F. Walsh, chief of police, Pittston, Pennsylvania, for expense of arresting, &c., Michael Hoover, November 3, 1862.....	5 50	
	Paid Dickson & King, for wood furnished the office of assistant judge advocate in January, March, and April, 1862.....	38 67	
	Paid Dobbin & Fulton, for advertising in Baltimore American, June 10, 1863, order in relation to passes.....	10 45	
	Paid Wm. Meade Addison, services rendered in the seizure of the telegraph office and papers in Baltimore, in May, 1861, \$250; and for services in cases where soldiers were sought to be discharged from the army for being minors at time of enlistment, twenty cases, at \$20 each, \$400.....	650 00	

Statement of Expenditures, &c.—Continued.

Date.	By whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid Charles Clark, United States marshal, Maine, for expenses of arresting Charles Colby, August and September, 1863.....	\$16 00	
	Paid ditto, ditto, for expenses of arrest of Asa Turner and John L. Hunter, in October, 1863.....	9 00	
	Paid ditto, ditto, services and expenses in October, 1863.....	31 00	
	Paid S. C. Hawley, for services in February, 1863, in the case of H. M. Wood, a political prisoner, and in examining case of Sidney Bennett, a prisoner in Fort Lafayette.....	74 37	
	Paid Adams Express Company, for freight, in March, 1863, office of Adjutant General.....	1,404 93	
	Paid ditto, ditto, in April, 1863, for office of General Ripley.....	4 25	
	Paid ditto, ditto, in May, 1863, for ditto.....	7 50	
	Paid ditto, ditto, ditto, for the War Department.....	3 25	
	Paid ditto, ditto, in April, 1863, for ditto.....	24 38	
	Paid ditto, ditto, ditto, for General Thomas.....	10 00	
	Paid ditto, ditto, in May, 1863, for ditto.....	5 00	
	Paid ditto, ditto, in April, 1863, for Adjutant General.....	1,632 53	
	Paid American Telegraph Company, for forwarding and receiving messages, in April, 1863:		
	For the office of the Adjutant General.....	1,504 93	
	War Department.....	4,635 22	
	Chief Engineer.....	46 39	
	Paymaster General.....	97 16	
	Commissary General.....	19 19	
	President United States.....	46 86	
	Judge advocate.....	83 44	
	Ordnance department.....	405 09	
	Judge Advocate General.....	39 93	
	Topographical Engineers.....	6 35	
	Surgeon General.....	74 77	
	In May, 1863:		
	For the War Department.....	4,195 53	
	Ordnance office.....	247 73	
	Adjutant General.....	1,185 88	
	President United States.....	253 94	
	Chief engineer.....	121 31	
	Judge advocate.....	33 60	
	Paymaster General.....	94 35	
	Surgeon General.....	26 77	
	Commissary General.....	2 24	
	Judge Advocate General.....	7 94	
	War Department, for December 1863, and February and March, 1863.....	76 47	
	Paid R. S. Harrison, for copying military despatches.....	62 10	
	Paid M. M. Wright, for copying court-martial records.....	22 42	
	Paid E. Randolph, ditto, ditto.....	46 48	
	Paid Adams Express Company, for freight in May, 1863, for the office of Adjutant General.....	1,175 00	
	Paid S. F. Wainwright, for copying General Rosecrans's report, &c.....	3 81	
	Paid Fanny Brown, washing towels for office of Judge Advocate General.....	6 00	
	Paid Sam'l C. E. Wroe, for carriage-hire for office of assistant judge advocate, in April and May, 1863.....	22 50	
	Paid James P. Williams, for services as watchman, for the office of Judge Advocate Turner, June, 1863.....	50 00	
	Paid J. D. Elbert, for services as messenger, ditto, for June, 1863.....	31 50	
	Paid pay-roll, extra clerks, War Department, for June, 1863.....	3,267 07	
	Paid Thos. F. Garry, for services as provost marshal, Caroline county, Maryland, from August 23 to October 1.....	65 00	
	Paid Alfred Russell, United States attorney for Michigan, for legal services rendered at the request of military commandant during the 4th quarter 1863.....	428 39	
	Paid Washington Gas-light Company, for gas consumed in the office of assistant judge advocate, in June, 1863.....	1 88	
	Paid Washington city post office, for postage on letters addressed to judge advocate, from January 1 to June 30, 1863.....	25 23	
	Paid Henry Polkinhorn, bill for blanks, card passes, &c.....	99 00	
	Paid D. L. Phillips, United States marshal, Illinois, for arresting and delivering at Camp Butler, Illinois, sundry persons, by order of the War Department.....	253 00	
	Paid John S. Phelps, military governor of Arkansas, for pay, &c., from May 1 to June 30, 1863.....	388 40	
	Paid R. R. Hitt, services as reporter of court-martial of Colonel James Belger, from June 1 to July 14, 1863, 44 days, at \$10 per day, less tax.....	428 96	
	Paid J. D. Elbert, for services as messenger, &c., in office of judge advocate, for July, 1863.....	31 50	
	Paid W. G. Russell, for examination of case of ship Klity Simpson, and written report to Solicitor of the War Department, \$50; for investigating Senate committee's report, No. 75, and making written report to Solicitor of War Department, \$50; and for investigating and report, as above, on Senate committee's report, No. 84, \$150, less tax.....	215 50	

CONTINGENT EXPENSES OF

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid G. D. Clayton, one month's service as provost marshal, Anne Arundel county, Maryland.....	\$50 00	
	Paid R. S. Harrison, for copying reports of battle of Corinth.....	46 54	
	Paid J. F. Williams, for services as watchman in the office of judge advocate.....	50 00	
	Paid pay-roll, extra clerks, War Department, for July, 1863.....	3,716 18	
	Paid John T. Jackson, provost marshal, Dorchester county, Maryland, for one month's salary and expenses incurred from September 23 to October 22, 1863.....	81 31	
	Paid W. J. Murtagh & Co., for advertising for office of Adjutant General, from March 5 to July 1, 1863.....	571 57	
	Paid R. B. Hitt, services as reporter on trial of H. B. Cashel, from July 30 to July 25, 1863.....	58 49	
	Paid W. S. Mitchell & Co., for oil-cloth and matting for office of assistant judge advocate, May 19, 1863.....	51 38	
	Paid American Telegraph Company, viz: Office of Paymaster General, June, 1863.....	77 95	
	Quartermaster General, February, 1863.....	432 83	
	Ditto, March, 1863.....	265 88	
	Ditto, April, 1863.....	413 86	
	Ditto, May, 1863.....	436 63	
	Ditto, Commissary General, June, 1863.....	13 48	
	Ditto, President United States, ditto.....	101 48	
	Paid W. H. F. Gurley, United States attorney, for services in <i>Asheas</i> corpus cases in Scott county, Iowa, in December, 1862.....	90 00	
	Paid H. C. Noble, for expenses incurred in arresting Geo. J. Wood, late assistant surgeon, 90th Ohio volunteers, in October, 1862.....	81 50	
	Paid American Telegraph Company, viz: Judge Advocate General, June, 1863.....	10 92	
	Office of Topographical Engineers, ditto.....	3 60	
	Chief Engineer, ditto.....	210 02	
	Surgeon General, ditto.....	73 36	
	Judge advocate, ditto.....	6 17	
	Quartermaster General, January, 1863.....	368 40	
	Ordnance office, June, 1863.....	439 43	
	War Department, ditto.....	5,913 72	
	Adjutant General, ditto.....	1,016 35	
	Paid Adams Express Company:		
	For War Department, June, 1863.....	11 75	
	General Ripley, ditto.....	5 25	
	War Department, July, 1863.....	1 75	
	General Thomas, June, 1863.....	9 25	
	General Ripley, February, 1863.....	7 99	
	Adjutant General, June, 1863.....	2,065 11	
	Paid E. Randolph, for copying court-martial records.....	88 62	
	Paid M. M. Wright, ditto, ditto.....	71 79	
	Paid Superintendent Public Printing, June 19, 1863, for 30,000 non-commissioned officers' warrants, at 6 cents each.....	1,800 00	
	Paid, May 2, 1863, wood-cut and electrotype dies, used in blanks for Ordnance office.....	6 37	
	Paid, May 16, 1863, for one set of engravings on wood for the work on the Management and Cleaning of the Rifle Muck, model of 1843.....	175 00	
	Paid, February 6, 1863, for 20,000 sets of plates for the Field Artillery Tactics, at 31 cents per set.....	630 00	
	Paid, May 22, 1863, for engraving on wood, illustrations for the work on Patrol Duty.....	38 00	
	Paid John Alexander, for fare to New York and back, and expenses for 7 days, July 31, 1863.....	37 00	
	Paid Robert Crawford, ditto, ditto.....	37 00	
	Paid D. Van Nostrand, bill of May 26, 1863, for mounted maps of States.....	224 63	
	Paid Henry D. Barrows, United States marshal, California, for expenses of arresting H. Hamilton, of Los Angeles, October 17, 1863.....	27 00	
	Paid John Cox, captain 49th regiment Pennsylvania volunteers, for expenses incurred in suit of <i>Commonwealth vs. Hammel et al.</i> , Union county, Pennsylvania, in May, 1863.....	92 00	
	Paid George F. Talbot, United States attorney, Maine, for services and expenses in defending M. G. Shackerly, sued for assault in arresting a deserter.....	61 00	
	Paid Samuel T. Lincoln, for expenses incurred in the arrest of Moses La Duke, August 22, 1862.....	38 45	
	Paid C. P. Bradley, superintendent of police, Chicago, for the arrest and delivery of sundry persons at Camp Douglas, in August, 1863.....	61 10	
	Paid D. S. Tanger, Hanover, Pennsylvania, for arresting Charles Johnson and James Cranston, September 1, 1863.....	19 40	
	Paid H. Dunn, for services and expenses as special agent of the War Department at Rouse's Point, New York, from February 20 to April 6.....	433 37	
	Paid Loverton Fellows, for expenses of arrest and removal to Plattsburg of R. S. and A. B. Hartwell, August 21, 1863.....	23 63	
	G. W. Danforth, reward and expenses in the matter of J. Witmer, August 23, 1863.....	8 00	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864. Nov. 23	John Potts, disbursing clerk, War Department, paid Independent Telegraph Company, for telegrams in July, 1863, for office of judge advocate.	\$4 08	
	Paid ditto, ditto, for Ordnance bureau.....	3 36	
	Paid James Fullerton, for assistance in examining records, &c., in office of Judge Advocate General, from July 27 to August 6, 1863, 10 days..	48 99	
	Paid Philp & Solomons, for stationery furnished the office of commission on ordnance stores, in 1863.....	83 95	
	Paid Philp & Solomons, bill of April 16, 1862, for 16 balls twine, for office of judge advocate.....	2 25	
	Paid H. Dunn, for services from April 6 to July 6, 1863.....	\$300 00	
	Expenses, &c.....	118 50	
		418 50	
	Paid New York Evening Post, for advertising General Order No. 159. .	3 80	
	Paid Chicago Tribune, bill of June 8, 1863, for advertising.....	1 50	
	Paid J. L. McPhail, provost marshal general of Maryland, for incidental expenses in April, 1863, \$71 16; ditto, ditto, in May, \$379 35; ditto, ditto, in June, \$210 51; bill of warden of Baltimore city jail, for maintenance of prisoners, \$325 60.....	979 82	
	Paid J. L. McPhail, pay-roll for April, May, and June, 1863.....	3,155 08	
	Paid R. H. Teller, for expenses from New York to Washington, as witness before special commission, August 19, 1863.....	22 50	
	Paid J. McC. Farrington, expenses from New York to Washington, as witness before special commission.....	22 50	
	Paid John B. Phelps, military governor of Arkansas, pay, &c., from July 1 to July 29, 1863.....	262 26	
	Paid New York Times, advertising General Order No. 159, June 15, 1863.....	2 90	
	Paid John M. Wheeler, for services as provost guard to J. H. Longenecker, provost marshal of Baltimore county, from September 1, 1862, to January 1, 1863.....	100 00	
	Paid D. G. Rose, special provost marshal, Indiana, for amounts paid and expenses incurred in the arrest of deserters and stragglers from the army, and disloyal persons.....	3,899 13	
	Paid New Yorker Abend Zeitung, for advertisement in case of Colonel D'Utassy.....	3 50	
	Paid J. R. Roche, expenses to Baltimore to pay provost marshal general of Maryland and men.....	11 95	
	Paid E. Randolph, copying court martial records, in August, 1863.....	16 91	
	Paid M. M. Wright, ditto, ditto.....	39 83	
	Paid J. F. Williams, for services as watchman, office of judge advocate for August, 1863.....	50 00	
	Paid Wm. I. Potter, for travelling expenses from Boston to Washington, under orders from the Secretary of War.....	25 00	
	Paid J. D. Eibert, services as messenger, &c., in the office of judge advocate, for August, 1863.....	31 50	
	Paid S. C. & E. Wroe, carriage-hire for office of assistant judge advocate, in June and July, 1863.....	13 50	
	Paid pay-roll, extra clerk, War Department, for August, 1863.....	4,124 95	
	Paid A. S. Abell & Co., bill, August 8, 1863, for advertising in Daily Sun.....	30 50	
	Paid R. S. Harrison, for copying records in August, 1863, for office of Judge Advocate General.....	108 57	
	Paid S. C. & E. Wroe, for carriage-hire for office of assistant judge advocate.....	7 00	
	Paid John Turner, bill of December 27, 1862, 1880 pounds fine cotton yarn, at \$1 20, \$1,056; destruction of machinery and detention of factory two months, \$200.....	1,256 00	
	Paid American Telegraph Company:		
	For War Department, July, 1863.....	5,078 59	
	Ditto.....	65 78	
	Adjutant General.....	1,251 37	
	Commissary General.....	6 68	
	Paymaster General.....	71 91	
	Surgeon General.....	70 94	
	Chief Engineer.....	134 89	
	Topographical Engineers.....	11 45	
	Ordnance bureau.....	369 54	
	President United States.....	110 58	
	Judge advocate.....	39 90	
	Paid the Independent Telegraph Company, for telegrams in August, 1863, for office of Adjutant General.....	10 02	
	Paid Joseph N. Goldsborough, for services as provost marshal of Cecil, Kent, and Queen Anne counties, Maryland, from March 1 to September 1, 1863, less tax.....	591 00	
	Paid A. Ricketts, chief of police, Wilkesbarre, Pennsylvania, for expenses of arresting I. Davenport, \$5 20; expenses incurred in relation to suits brought by E. B. Chase, I. Davenport, and George B. Kulp, \$80 35.....	85 55	
	Paid Adams Express Company, for transportation of packages:		
	For General Ripley, August, 1863.....	3 50	
	War Department, ditto.....	94 25	
	General Thomas, July, 1863.....	11 40	
	Adjutant General, ditto.....	811 42	
	General Ripley, ditto.....	12 00	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid C. Alexander, for rent of three houses known as Carroll Place, from January 21 to August 21, 1863, 7 months, at \$150	\$1,050 00	
	Paid H. Haupt, for services as superintendent of military railroads, from April 20, 1863, to September 12, 1863, \$7,481 40, less tax, \$199 39, and amount heretofore received, \$1,433 94	5,851 11	
	Paid J. T. Hand, for services as provost guard, Maryland, from March 1 to August 1, 1863	125 00	
	Paid Ebn T. Burris, ditto, ditto	125 00	
	Paid Wm. T. Chambers, ditto, ditto	125 00	
	Paid And. J. Busch, ditto, ditto	125 00	
	Paid Beardslee Magneto Electric Company, for one signal telegraph train, complete, furnished August 19, 1863	3,100 00	
	Paid ditto, for six signal telegraph trains, complete, furnished July 8, 1863	18,600 00	
	Paid A. B. Stoughton, for services in examining into the state of the art, and particularly of the mode of making wrought-iron guns, (cannon,) by Patrick Danvers	100 00	
	Paid Washington Gas Light Company, for gas in July, 1863, for the office of assistant judge advocate	1 85	
	Paid H. C. Marill, for services rendered, in charge of guard of 102 deserters wrecked at Lewes, Delaware	50 00	
	Paid W. T. Lucas, night work, for the office of assistant judge advocate, September, 1863	4 00	
	Paid George Gorham, clerk of the district court United States for the northern district of New York, for filing 176 bonds taken by marshals, from persons leaving the State, pending the draft, making abstract of same, &c., in April, 1863	20 75	
	Paid Henry C. Maull, for services and expenses of guard to 102 deserters wrecked at Lewes, Delaware, April, 1863	423 20	
	Paid J. & G. Beaudreau, for 300 bushels of corn, at 40 cents, \$120; one gun, \$25; damage done to vineyard, \$30; seven hogs, at \$5, \$35	210 00	
	Paid C. N. North, for services as clerk in the office of Paymaster General, from January 13 to January 31, 1863	54 84	
	Paid Chauncey Smith, September 17, 1863, for journey from Washington to Hartford, Connecticut, and back, by order of the Secretary of War	41 28	
	Paid J. D. Elbert, services as messenger, &c., office judge advocate, September, 1863	31 50	
	Paid James P. Williams, services as watchman in office of judge advocate, for September, 1863	50 00	
	Paid E. Randolph, copying court-martial records, in September, 1863	117 10	
	Paid Robert Mayo, September 30, 1863, for 13 volumes Statutes at Large, at \$3 50, \$43; services rendered, \$100; less tax, \$1 50	140 50	
	Paid Francis H. Smith, for services as photographer in the case of Dr. Wright, at Fort Monroe, from September 10 to October 1, 1863, 22 days, at \$10, less tax	214 72	
	Paid John P. Gray, September, 1863, for services as special commissioner in the case of Dr. Wright, Norfolk, Virginia, less tax	486 50	
	Paid John P. Gray, for 13 days' board and washing for himself and F. H. Smith	69 37	
	Paid Beardslee Magneto-Electric Company, September 6, 1863, for two signal telegraph trains, complete	6,300 00	
	Paid R. B. Harrison, for copying proceedings of courts-martial, in September, 1863	177 27	
	Paid Charles Cone, treasurer Ohio and Mississippi Railroad Company, for transportation of one man from Cincinnati to St. Louis, May 10, 1863	6 80	
	Paid Charles Edmonston, August 12, 1863, for materials and making three cases shelves in the office of Judge Advocate General	90 00	
	Paid Thomas P. Wallaston, pay-roll for himself and others, as provost marshal and guard for Talbot, Dorchester, and Caroline counties, Maryland, from March 1 to August 10, 1863	1,922 71	
	Paid publishers of the Chronicle, for printing and furnishing 3,000 pamphlets of Thanksgiving Sermon	74 00	
	Paid Thomas Davis, for services as provost guard, Maryland, from March 1 to August 1, 1863	135 00	
	Paid Wm. W. Bryan, ditto, ditto	125 00	
	Paid Charles Hayden, ditto, ditto	125 00	
	Paid W. T. Clements, ditto, from March 1 to September 1, 1863	150 00	
	Paid W. T. Skinner, ditto, ditto	150 00	
	Paid J. V. Coursey, ditto, ditto	150 00	
	Paid Luther C. Story, ditto, ditto	150 00	
	Paid John L. Gough, ditto, ditto	150 00	
	Paid John W. Thompson, ditto, ditto	150 00	
	Paid W. T. Dunbacco, ditto, ditto	150 00	
	Paid James Carter, ditto, ditto	150 00	
	Paid James Davis, ditto, ditto	150 00	
	Paid C. H. Roberts, ditto, ditto	150 00	
	Paid A. M. Russell, ditto, four months	150 00	
	Paid Perry L. Lynch, ditto, six months	150 00	
	Paid J. O. Easin, ditto, ditto	150 00	
	Paid John W. Dwyer, ditto, ditto	150 00	
	Paid W. H. Hamilton, ditto, ditto	150 00	

Statement of Expenditures &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864. Nov. 23	John Potts, disbursing clerk, War Department, paid S. Austin, for services as provost guard, Maryland, six months	\$150 00	
	Paid James R. Scott, ditto, ditto	150 00	
	Paid N. Frampton, ditto, ditto	150 00	
	Paid American Telegraph Company, for forwarding and receiving messages in August, 1863:		
	For Chief Engineer	104 14	
	Paymaster General	149 03	
	Ordinance office	7 21	
	Commissary General	15 25	
	Judge advocate	9 49	
	War Department	74 16	
	President United States	338 45	
	Judge Advocate General, for July	15 08	
	Ditto, for August	15 38	
	Ordinance office	291 16	
	War Department	2,907 82	
	Burgeon General	76 59	
	Adjutant General	1,683 12	
	Paid Adams Express Company, for transportation:		
	For Adjutant General, August, 1863	782 60	
	War Department, September, 1863	16 86	
	Brigadier General Thomas	5 15	
	Paid J. P. Bennett, for services as provost guard, Maryland, from March 1 to July 1, 1863	100 00	
	Paid Randolph Bye, ditto, ditto	100 00	
	Paid Robert Cantwell, ditto, ditto	100 00	
	Paid S. P. Rose, for copying Rosecrans's despatches, in May and August, 1863	44 02	
	Paid pay-roll, extra clerks, War Department, for September, 1863	5,066 81	
	Paid Amos F. Eno, secretary to military governor of Arkansas, for services from May 1 to June 30, 1863	320 96	
	Paid J. H. Garrison, guard to provost marshal, Somerset county, Maryland, for services and use of horse from November 1, 1862, to March 31, 1863	175 00	
	Paid Edmund Wetmore, for services as clerk, during the investigation as to the sanity of Dr. Wright, at Norfolk, Virginia	30 00	
	Paid W. J. Muriagh & Co., bill for advertising orders of the Adjutant General, in July, August, and September, 1863	209 00	
	Paid Washington Gas Light Company, for gas consumed by Major Turner, assistant judge advocate, from August 1 to October 1, 1863	3 74	
	Paid James H. Lane, for expenses incurred in raising the 11th, 12th, and 13th regiments, Kansas volunteers, and 1st regiment colored Kansas volunteers, and 3d regiment Colorado volunteers, including, forage, transportation, &c., for himself from August 4, 1862, to April 1, 1863	2,000 00	
	Paid to sundry individuals, for salaries in the provost marshal's office, War Department, for the month ending September 30, 1863	2,220 29	
	Paid proprietor of the Chronicle, for advertising in the months of July, August, and September, 1863	177 02	
	Paid Proprietor of the Chronicle, for advertising in July, August, and September, 1863	114 77	
	Paid John T. Jackson, for salary as deputy provost marshal for Dorchester county, Maryland, from October 22, 1862, to July 22, 1863	225 00	
	Paid the commissioner of the Metropolitan Police, New York, for expenses incurred in September, October, November, and December, 1862, and January, 1863, in the case of prisoners, &c.	311 20	
	Paid Francis Collins, for services as provost marshal for Franklin county, Ohio, from August 15 to September 13, 1863, 30 days	118 20	
	Paid Thomas Gorsuch, November 1, 1862, for one month's salary as provost marshal of Frederick county, Maryland, office rent and stationery	56 79	
	Paid M. Moulden, provost marshal, Montgomery county, Maryland, for salary and expenses for May and June, 1863	214 75	
	Paid Charles A. Wailes, provost guard, Somerset county, Maryland, for salary and use of horse from October 18, 1862, to March 31, 1863	199 68	
	Paid Francis A. Thorington, provost guard, Somerset county, Maryland, for services and use of horse from November 25, 1862, to March 31, 1863	145 84	
	Paid Thomas C. Burnes, October 14, 1863, for two dozen boxes matches	1 00	
	Paid Robert L. Hutchinson, sheriff of Mercer county, New Jersey, for board of Westley Stout, 37 days, at 37½ cents, and one month's room rent	14 37	
	Paid, October 15, 1863, to James P. Williams, for service in the office of Assistant Judge Advocate Turner, 4 days, at \$1	4 00	
	Paid Charles Clark, marshal for the district of Maine, for transportation, &c., of John E. Billups, prisoner of war, from Portland to Fort Warren	38 10	
	Paid Levi Nutting, for services as provost marshal of the State of Minnesota, from August 14 to September 10, 1862, 23 days, at \$4, less tax, \$1 68	110 32	
	Paid Henry A. Stone, for services as clerk to provost marshal of Minnesota, from August 16 to October 3, 1862, inclusive	84 00	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864. Nov. 23	John Potts, disbursing clerk, War Department, paid Frances Abells, for attendance as witness in the case of Captain Ford, from June 26 to August 6, 1863, 41 days, at \$3, less tax, \$1 23	\$121 77	
	Paid Levin D. Collier, provost guard, Somerset county, Maryland, for services and use of horse from October 21, 1863, to March 31, 1863, 5 months and 10 days	186 67	
	Paid John Robinson, provost guard, Somerset county, Maryland, for services and use of horse from October 21 to December 24, 1863	73 50	
	Paid George A. Downing, for services and use of horse from October 21, 1863, to March 31, 1863, 5 months and 10 days	186 67	
	Paid W. W. Thorington, provost guard, Somerset county, Maryland, for services and use of horse from October 21, 1863, to March 31, 1863	186 67	
	Paid John W. Davis, provost guard, Somerset county, Maryland, from November 14, 1863, to March 31, 1863	159 64	
	Paid Levi S. Dougherty, provost guard, Somerset county, Maryland, for services and use of horse from November 1, 1863, to March 31, 1863 ..	175 00	
	Paid Thomas E. Godman, provost guard, Somerset county, Maryland, for services and use of horse from November 1, 1863, to March 31, 1863 ..	175 00	
	Paid John Whittington, provost guard, Somerset county, Maryland, for services and use of horse from November 1, 1863, to March 31, 1863 ..	175 00	
	Paid W. D. Wallach, for advertising for Adjutant General's office in May, June, August, and September, 1863	303 88	
	Paid John J. Darr, for services as clerk in office of provost marshal general of Virginia, from September 19, 1863, to March 17, 1863, at \$60 per month	356 21	
	Paid Wm. J. Lawler, for services as assistant clerk in the office of provost marshal general of Virginia, from October 20, 1863, to March 17, 1863, at \$30 per month	146 00	
	Paid Albert A. Waller, provost guard, Somerset county, Maryland, for services and use of horse from November 14 to December 31, 1863	51 84	
	Paid James D. Waller, provost guard, Somerset county, Maryland, for services and use of horse from November 14, 1863, to March 31, 1863 ..	159 64	
	Paid Eben Disharoon, provost guard, Somerset county, Maryland, for services and use of horse from October 21, 1863, to March 31, 1863	186 67	
	Paid Mary E. Chase, administratrix of Edward J. Chase, deceased, late United States marshal of the northern district of New York, for amount paid for services and expenses under order of the War Department of August 8, 1863, in guarding the frontier	1,055 25	
	Paid Blanchard & Mohun, for stationery furnished the office of Judge Advocate General, from February 18 to September 25, 1863	190 40	
	Paid M. M. Wright, for copying court-martial records for the office of Judge Advocate General, October 1, 1863	36 26	
	Paid E. Randolph, for copying court-martial records for the office of Judge Advocate General, October 1, 1863	39 46	
	Paid John C. Rives, for work done on the Army and Navy Official Gazette, from July 7 to September 29, 1863, and for 26,300 copies of the Gazette	4,276 68	
	Paid Joseph Douglas Elbert, for services as messenger in the office of Major L. C. Turner, Judge advocate, for the month of October, 1863, at \$30 per month, and washing towels	31 50	
	Paid sundry persons, for services as extra clerks in War Department, for the month of October, 1863, as per pay-roll	8,115 79	
	Paid R. S. Harrison, for copying records of courts-martial, for the office of Judge Advocate General, for the month of October, 1863	176 57	
	Paid Harnden Express Company, for freight in May and September, 1863 ..	4 75	
	Paid James P. Williams, for services as watchman for the office of Major L. C. Turner, Judge advocate, for the month of October, 1863	50 00	
	Paid Superintendent Public Printing, October 20, 1863, for printing, per order from Adjutant General's office, 30,000 non-commissioned officers' warrants for volunteers, at 5½ cents per copy, \$1,650; and 3,000 sets of plates, printed from copperplates, for the Heavy Artillery Tactics, 120,000 plates, at 25 cents per 100, \$300	1,950 00	
	Paid J. L. McPhail, provost marshal, Maryland, pay-roll for third quarter, 1863	3,899 85	
	Paid J. L. McPhail, provost marshal general of Maryland, for incidental cash expenses for July, 1863	167 75	
	Paid J. L. McPhail, provost marshal general of Maryland, for incidental cash expenses during August, 1863	471 41	
	Paid J. L. McPhail, provost marshal general of Maryland, for incidental cash expenses during September, 1863	263 72	
	Paid W. J. Murtagh & Co., for advertising in the National Republican, for the office of the Adjutant General, in the month of October, 1863 ..	321 25	
	Paid American Telegraph Company, for forwarding and receiving messages during the month of July, 1863, for the office of Quartermaster General	563 79	
	Paid American Telegraph Company, for forwarding and receiving messages during the month of August, 1863, for the office of Quartermaster General	777 21	
	Paid American Telegraph Company, for forwarding and receiving messages during the month of June, 1863, for the office of Quartermaster General	277 22	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid John P. Wolf, for expenses of himself and J. R. Roche to Baltimore to pay J. L. McPhail, provost marshal general of Maryland, and employes.....	\$18 75	
	Paid Washington Gas Light Company, for gas consumed in October, 1863, for the office of Assistant Judge Advocate Turner.....	2 41	
	Paid salaries of sundry persons in the provost marshal's office, War Department, for October, 1863, as per pay-roll.....	2,003 17	
	Paid S. J. A. Conner, provost guard, Somerset county, Maryland, for services and use of horse from November 1, 1863, to March 1, 1863.....	140 00	
	Paid Nathan Jackson, for sawing wood, &c., for the office of Assistant Judge Advocate Turner, November 4, 1863.....	9 77	
	Paid L. C. Baker, for services as provost marshal, War Department, from September 1, to November 9, 1863, at \$3,600 per annum, less tax.	648 58	
	Paid sundry persons, for salaries in provost marshal's office, War Department, seven days in the month of November, 1863.....	384 83	
	Paid Chauncey Smith, for services as acting Solicitor of the War Department, from July 9 to November 9, 1863, 4 months, at \$3,500 per annum, less tax.....	1,137 66	
	Paid Independent Telegraph Company, for telegrams for the office of the Adjutant General, in September, October, and November, 1863.....	9 13	
	Paid M. Moulden, for two months' salary as provost marshal, Montgomery county, from July 1 to September 1, 1863, \$200; and for sundry expenses, \$26 75, less tax.....	223 75	
	Paid Samuel C. & E. Wroe, for carriage in August, September, and October, 1863, for the office of assistant judge advocate.....	22 00	
	Paid W. J. Murtagh & Co., for advertising in National Republican, from January 26 to November 7, 1863.....	122 50	
	Paid James R. Roche, for expenses to Baltimore and return, on official business, November 12, 1863, by order of chief clerk.....	9 32	
	Paid W. T. Dorson, provost guard, Somerset county, Maryland, for services and use of horse from October 20 to November 30, 1863, at \$35 per month.....	47 83	
	Paid Robert Reed, jr., for expenses in arresting and conveying prisoners to Wheeling.....	23 90	
	Paid William Price, district attorney, Maryland, for professional advice to Captain Thomas Sullivan, commissary of subsistence, Baltimore.....	25 00	
	Paid Daniel Elliott, special provost marshal, State of Maine, for services and expenses incurred from September, 1862, to March 30, 1863.....	1,062 80	
	Paid G. M. Wight, for desks, tables, chairs, &c., for office of Assistant Judge Advocate Turner.....	97 00	
	Paid W. J. Murtagh & Co., for advertising in the National Republican, for the office of the Adjutant General for the month of November, 1863.	118 50	
	Paid Samuel S. Smith, for services as guide to 2d Louisiana regiment, during October, November, and December, 1862, 64 days, at \$7 50 per day, less tax and transportation to New York.....	454 44	
	Paid American Telegraph Company, for forwarding and receiving messages during the month of September, 1863.....	5,811 77	
	Paid American Telegraph Company, for forwarding messages in April, June, July, and August.....	58 28	
	Paid American Telegraph Company, for forwarding and receiving messages for the President of the United States, for the month of September, 1863.....	561 42	
	Paid American Telegraph Company, for forwarding and receiving messages for the Ordnance Bureau, for the month of September, 1863.....	371 93	
	Paid American Telegraph Company, for forwarding and receiving messages for the office of the Adjutant General during the month of September, 1863.....	1,659 13	
	Paid American Telegraph Company, for telegrams for the office of the Commissary General, in September, 1863.....	5 86	
	Paid American Telegraph Company, for messages for the office of Chief Engineer, during the month of September, 1863.....	53 70	
	Paid American Telegraph Company, for telegraphing for the office of the Judge Advocate General, during September, 1863.....	3 75	
	Paid American Telegraph Company, for telegraphing for the office of Judge Advocate, in September, 1863.....	58 60	
	Paid the American Telegraph Company, for telegraphing for the office of the Surgeon General, in September, 1863.....	55 14	
	Paid American Telegraph Company, for telegraphing for the office of the Paymaster General, in September, 1863.....	52 83	
	Paid Hiram Dunn, for salary, travelling, and other expenses, in July, August, September, and October, 1863.....	638 45	
	Paid Thomas L. Powell, for six months' salary and expenses incurred as provost marshal, Somerset county, Maryland.....	612 00	
	Paid D. G. Rose, special provost marshal, Indiana, for salary and expenses incurred from October, 1862, to July, 1863.....	1,079 64	
	Paid L. C. Baker, provost marshal, War Department, for expenses in November, 1863.....	411 18	
	Paid Adams Company, for the office of General Ripley, for September, 1863.....	11 50	
	Paid Adams Express Company, for the office of the Adjutant General, for September, 1863.....	3,088 51	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid Adams Express Company, for transportation in October, 1863.....	\$15 40	
	Paid Adams Express Company, for	98 50	
	Paid Alexander C. Sands, United States marshal, southern district of Ohio, for expenses in making arrests, &c.....	746 46	
	Paid Hiram Walley, United States district attorney, Connecticut, for travelling expenses in May, 1861, and September, 1863	61 70	
	Paid Harnden Express Company, for freight for the office of the Adjutant General, from February to October, 1861	28 71	
	Paid C. A. Dana, for services from August 1 to October 31, 1863, at \$250 per month, less tax	732 00	
	Paid James P. Williams, for services as night-watch in the office of judge advocate, for November, 1863	50 00	
	Paid M. M. Wright, for copying court-martial records, in November, 1863, for Judge Advocate General	79 83	
	Paid E. Randolph, for copying court-martial records, for office of Judge Advocate General, in November, 1863	69 28	
	Paid pay-roll of extra clerks in the War Department, for the month of November, 1863	9,704 91	
	Paid Joseph D. Elbert, for services as messenger in the office of the judge advocate, for November, 1863	31 50	
	Paid W. J. Murtagh & Co., for advertising in the National Republican, in November and December, 1863, for the office of the Adjutant General. Paid Washington Gas Light Company, for gas consumed in the office of assistant judge advocate, in November, 1863	153 50	
	Paid C. W. Horner, for services and use of horse as guard in Somerset county, Maryland, from October 30 to November 30, 1863	2 67	
	Paid A. E. Bradley, for services and use of horse, as provost guard, Somerset county, Maryland, from December 20, 1863, to March 31, 1863	46 66	
	Paid R. S. Harrison, for copying proceedings in courts-martial in case of Lieutenant L. W. Hoover and Major H. A. Gallup	117 84	
	Paid American Telegraph Company, for forwarding and receiving messages for the offices of—	193 24	
	War Department, in October, 1863	7,506 17	
	Adjutant General's office, ditto, ditto	1,673 87	
	President United States, ditto, ditto	188 22	
	Quartermaster General, September, 1863	108 00	
	Ditto, October, 1863	345 21	
	Surgeon General, ditto, ditto	114 86	
	Commissary General, ditto, ditto	17 78	
	Paymaster General, ditto, ditto	50 85	
	Ordnance Office, ditto, ditto	607 58	
	Judge Advocate General, ditto, ditto	3 27	
	Judge Advocate	69 79	
	Chief Engineer, ditto, ditto	60 90	
	War Department, for July, August, September, and October, 1863	145 62	
	Paid Geo. W. Parsons, for services and use of horse from October 21 to December 4, 1863	51 33	
	Paid Independent Telegraph Company, for telegrams for the office of the Quartermaster General, in July, 1863	90 67	
	Paid S. F. Rose, for making out statement of expenditures from the appropriations for contingencies for the War Department, for the fiscal year ending June 30, 1863	100 00	
	Paid Moses Anker, for services in procuring testimony in the cases of Samuel White and Colonel W. S. Fish	136 79	
	Paid J. L. McPhail, provost marshal, Maryland, pay-roll for October and November, 1863	2,316 36	
	Paid James Means, for services as superintendent of blacks, in the department of North Carolina, from January 1, 1863, to April 6, 1863, at \$150 per month, less tax	470 40	
	Paid Wm. J. Murtagh & Co., for advertising in the National Republican, for the office of the Adjutant General, in December, 1863	210 50	
	Paid H. M. Hoxie, United States marshal of Iowa, for services and expenses under order of Secretary of War, August 8, 1862, from August 9 to September 10, 1862, and under order of July 28, 1862, from September 11, 1862, to April 30, 1863	2,877 79	
	Paid Wm. H. Shearman, services and expenses incurred as special agent in secret service of the War Department, from April 9 to October 13, 1863. Paid William D. Wallach, for advertising in October, November, and December, 1863, for the office of the Provost Marshal General	4,943 14	
	Paid D. C. Forney, advertising in the Chronicle, for the office of the Adjutant General, in September, October, November, and December, 1863. Paid D. C. Forney, advertising in the Chronicle, for the office of the Secretary of War, in September, October, November, and December, 1863. Paid Superintendent Public Printing, for engraving on copper the oath of identity of regular discharges, \$25, printing from copperplates, 10,000 copies, \$250, and for 10,000 sheets of parchment, at 24 cents, \$240 67; for engraving on copper the warrant for veterinary surgeons, \$12, printing from copperplate, 1,600 copies, at 2 cents, \$32, and for 1,600 sheets of parchment, at 16 cents, \$256	68 66	
		366 90	
		105 86	
		1,511 67	

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864. ov. 23	<p>John Potts, disbursing clerk, War Department, paid American Chemical Company, for analysis and examination of port wine, sherry wine, brandy, and whiskey, per order of G. A. Brastow.....</p> <p>Paid Geo. A. Brastow, for services in investigating the doings of the medical department of the army, from July 7 to December 19, 1863 days, at \$8, and for travelling expenses, &c.....</p> <p>Paid John A. Bingham, for legal services rendered by order of the Secretary of War.....</p> <p>Paid A. M. Lechertost, for services as special provost marshal in Hudson county, New Jersey, from January 16 to March 19, 1863, 62 days, at \$3 per day, less tax.....</p> <p>Paid Thomas Hood, for services as commissioner to investigate the contracts, disbursements, &c., of the Surgeon General's department, as per order of the Secretary of War, July 2, 1863, from July 9 to December 17, 1863, inclusive, 102 days, at \$8 per day, also travelling and incidental expenses, less tax.....</p> <p>Paid Adams Express Company, for freight for office of the Adjutant General, in October, 1863.....</p> <p>Ditto, ditto, in November, 1863.....</p> <p>Ditto, ditto, Brigadier General L. Thomas, for ditto.....</p> <p>Ditto, ditto, War Department, ditto.....</p> <p>Ditto, ditto, Brigadier General L. Thomas, for October, 1863.....</p> <p>Paid C. P. Wannall, justice of the peace, for attendance before special commission for investigating management of the medical department.....</p> <p>Paid George D. Dearing, for fuel used by commission to investigate medical department, at rooms 205, Pennsylvania avenue.....</p> <p>Paid John D. Patten, for services as clerk to commission for investigation of medical department, 31 days, at \$4, less tax.....</p> <p>Paid Daniel Breed, M. D., for chemical analysis of port wine, brandy, and whiskey, in July, August, and September, 1863, for the commission to investigate the affairs of Surgeon General's department.....</p> <p>Paid Thomas F. Garry, and others, pay-roll as provost guard for Caroline county, Maryland, from March 23 to November 14, 1863.....</p> <p>Paid Samuel Galloway, services as special commissioner, mileage, &c., for the month of August, 1863.....</p> <p>Ditto, ditto, for September, ditto.....</p> <p>Ditto, ditto, for October, ditto.....</p> <p>Ditto, ditto, for May and June, ditto.....</p> <p>Ditto, ditto, for July, ditto.....</p> <p>Paid D. Horton, for services as clerk to Hon. S. Galloway, special commissioner at Camp Chase, from May 13 to August 1, 1863.....</p> <p>Paid Thomas Hibben, for services as clerk to special commissioner at Camp Chase, for September, 1863.....</p> <p>Paid K. O. Hoffman, bill, December 1, 1863, for professional services.....</p> <p>Paid John W. Wright, for surveying, &c., military reserve at Fort Lyon.....</p> <p>Paid E. Green, for walnut desk, and covering table for the office of the Judge Advocate.....</p> <p>Paid L. Uppeyman, for copying 681 folios of General McClellan's report, less tax.....</p> <p>Paid John W. Stevens, for services as clerk to commissioner for exchange of prisoners, for December, 1863.....</p> <p>Paid M. M. Wright, for copying court-martial records, for the office of Judge Advocate General.....</p> <p>Paid O. Bielaski, for 27 days' labor as assistant to printer, office of Paymaster General, at \$1 33 1/3.....</p> <p>Paid Wm. E. Nott, for 27 days' labor as printer, office of Paymaster General, at \$3 33 1/3, less tax.....</p> <p>Paid pay roll, provost guard, St. Mary's county, Maryland, from November 1, 1862, to May 1, 1863.....</p> <p>Paid B. C. & E. Wroe, for carriage hire for office of assistant judge advocate, November and December, 1863.....</p> <p>Paid J. P. Williams, for services as watchman in the office of judge advocate, December, 1863.....</p> <p>Paid M. W. Keuney, for services as temporary clerk in the office of Chief of Ordnance, November, 1863.....</p> <p>Paid Joseph D. Elbert, for services as messenger, &c., in the office of judge advocate, for December, 1863.....</p> <p>Paid M. Jackson, for sawing wood, &c., for the office of Judge Turner.....</p> <p>Paid L. O. Baker, agent of the War Department, for expenses incurred for the month ending December 31, 1863.....</p> <p>Paid John P. Bruce, St. Joseph, Missouri, for advertising, in October, November, and December, 1863.....</p> <p>Paid J. R. Roche, mileage, &c., to New York and return, on official business.....</p> <p>Paid E. Randolph, for copying records for the office of Judge Advocate General.....</p> <p>Paid E. S. Harrison, for copying proceedings in case of court-martial of Colonel Belger, and papers connected with report of General McClellan.....</p> <p>Paid pay-roll, extra clerks, &c., War Department, for month of December, 1863.....</p>	<p>\$135 00</p> <p>1,377 94</p> <p>500 00</p> <p>184 14</p> <p>1,493 45</p> <p>637 50</p> <p>1,617 78</p> <p>199 18</p> <p>96 25</p> <p>174 52</p> <p>50 00</p> <p>10 00</p> <p>123 14</p> <p>547 70</p> <p>557 49</p> <p>344 22</p> <p>281 00</p> <p>268 74</p> <p>518 61</p> <p>270 14</p> <p>464 52</p> <p>176 40</p> <p>30 00</p> <p>305 00</p> <p>15 50</p> <p>80 35</p> <p>192 14</p> <p>68 06</p> <p>36 00</p> <p>88 92</p> <p>3,426 00</p> <p>26 00</p> <p>50 00</p> <p>5 94</p> <p>31 50</p> <p>9 32</p> <p>1,068 15</p> <p>140 75</p> <p>31 67</p> <p>99 70</p> <p>141 07</p> <p>13,968 55</p>	

16 CONTINGENT EXPENSES OF THE MILITARY ESTABLISHMENT.

Statement of Expenditures, &c.—Continued.

Date.	To whom paid and for what purpose.	Amount.	Total.
1864.			
Nov. 23	John Potts, disbursing clerk, War Department, paid C. A. Dana, for services as commissioner to investigate claims against the War Department at Cairo, Illinois, from June 14 to August 5, 1862, 53 days, at \$3, \$434; mileage from New York to Cairo, \$113 90; mileage from Cairo to Washington, \$84 18.....	\$632 08	
	Frid Geo. E. Boutwell, for services as commissioner, as above, from June 17 to July 16, 1862, 30 days, at \$8, \$240; mileage from Groton, Massachusetts, to Cairo, \$158 40, and from Cairo to Washington, \$38 04.....	469 04	
	Paid Joseph Holt, September 13, 1862, for services as commissioner on ordnance and ordnance stores, 118 days, at \$8.....	944 00	
	Paid G. C. G. Weber, M. D., for services, in 1862, as member of a medical board to examine and report on wounded and invalid soldiers at Camp Chase, Ohio, 29 days, at \$8 per day, \$232; mileage from Cleveland to Columbus, Ohio, \$27; ditto, ditto, \$16 20.....	275 20	
	Paid John Austin Stevens, jr., September 17, 1862, for expenses traveling as special commissioner of the War Department, under commission dated August 24, 1862, \$59 25; compensation, \$100.....	159 25	
	Paid Wm. Blair Lord, bill, November 3, 1862, for services as stenographer to the military commission of which Major General Hunter is president and Colonel J. Holt judge advocate.....	345 00	
	Paid Nathaniel Marsh, for expenses attending meeting of commissioners appointed by the Secretary of War to audit claims of the Baltimore and Ohio Railroad Company, at Washington, June 30 and July 1 and 2, 1863.....	102 00	
	Paid W. R. Looker, for services as secretary of medical board at Camp Chase, from June 27 to July 15, and from August 4 to 15, 1862, \$116; mileage, \$38 40.....	154 40	
	Paid Francis Lieber, for services as member of a military commission from December 8, 1862, to January 7, 1863, 31 days, at \$8, (less tax,) \$242 68; travelling expenses, New York to Washington, in Washington, and returning to New York, \$52 50.....	294 86	
	Paid Francis Lieber, for services, &c., from January 8 to February 6, 30 days, at \$8, (less tax,) \$234 30; mileage from New York to Washington and return, \$27 24.....	262 14	
	Paid Samuel Galloway, special commissioner, for mileage on official business, in November and December, 1862, and January 1863, \$48 96; postage, \$16 74.....	65 70	
	Paid Samuel Galloway, pay-roll for himself and clerks from October 31, 1862, to January 31, 1863.....	1,628 46	
	Paid Francis Lieber, for services as member of military commission, from February 7 to March 6, 1863, 28 days, at \$8, less tax.....	218 78	
	Paid Samuel Galloway, mileage on official business during the month of February, 1863.....	13 44	
	Paid A. T. Warburton, bill, April 2, 1862, reporting and transcribing notes of evidence taken before the commission composed of Hon. Edward Pierrepont and General Dix.....	106 00	
	Paid Samuel Galloway, pay-roll of himself and others, for the month of February, 1863.....	857 70	
	For amount of tax retained, from March to December 1863, inclusive, and turned over to Commissioner Internal Revenue.....	1,957 86	\$304,508 58
Dec. 19	Paid O. W. Rand, United States attorney, Littleton, New Hampshire, August 12, 1864, travel to and from Manchester, to see about the arrest of Michael L. G. O'Brien, 1st lieutenant company H, 93d regiment colored troops, \$31 80; August 18, 1864, trip to Boston, for same purpose, \$52 60.....		84 40
			354,764 58

E. B. FRENCH, *Second Auditor.*

SECOND AUDITOR'S OFFICE, February 3, 1865.

PRINTING BUREAU OF THE TREASURY DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the House of January 24, in regard to the Printing Bureau of the Treasury Department.

FEBRUARY 6, 1865.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT,

February 4, 1865.

SIR: I have the honor to acknowledge the receipt of a resolution of the House of Representatives, under date of the 24th ultimo, as follows:

"Whereas, in the annual report of the Secretary of the Treasury no mention is made by him of the printing bureau of the department; therefore,

Resolved, That the Secretary of the Treasury be directed to communicate to the House the present condition of the printing bureau, together with the annual report of the bureau, and any and all reports in reference to said bureau which have been made to the Secretary during the past year, including a statement of all payments and expenses incurred by said bureau."

The printing bureau was not alluded to in my annual report for the reason that the report of that bureau, though bearing date November 26, was not ready in time for such mention; and without this report no satisfactory account of the transactions of the bureau could have been given.

I now transmit a printed copy of the report of the printing bureau, together with a copy of a communication from the head of the same, furnishing the information required by the resolution, with the exception of certain minor reports and other papers, which will be transmitted as soon as copied.

I am, very respectfully,

W. P. FESSENDEN,
Secretary of the Treasury.

Hon. SCHUYLER COLFAX,
Speaker of the House of Representatives.

TREASURY DEPARTMENT.

NATIONAL CURRENCY BUREAU, FIRST DIVISION,
February 1, 1865.

SIR: I have the honor to acknowledge the receipt of a resolution of the House of Representatives, (38th Congress, 2d session,) directing the Secretary

of the treasury to communicate, first, the present condition of the printing bureau; second, the annual report of the bureau; third, any and all reports in reference to said bureau which have been made during the past year; and fourth, a statement of all payments and expenses of said bureau.

In reply, I have the honor to report as follows:

First. The present condition of this division of the currency bureau is, that it is divided into thirty-one subdivisions, and employs 527 operatives; 222 of whom are males and 305 females, and they are engaged engraving, printing, and preparing for issue the various securities and currency authorized by Congress, and such checks, drafts, and other forms as are required by the Treasurer and assistant treasurers of the United States, and the designated depositaries; in printing the circulars, blank forms, envelopes, and other letter-press printing required by this department, as well as some incidental work for other departments; in ruling and preparing for binding such forms and tables as are directed; in stereotyping and electrotyping such work as is necessary, and in making and repairing the machinery used in the building.

Second. A printed copy of my annual report, dated November 26, 1864, is herewith transmitted.

Third. Copies of all the reports for the past year from this division are now being made by the copyists in the library. To make these copies will require much time, and I therefore do not delay this report to wait for them, as they can hereafter be specially transmitted to Congress when completed.

Meanwhile, copies might be made, by other bureaus, of reports made concerning this division, which are not here of record; such as the reports of Mr. Risley, while he was temporarily connected with this division, and which are recorded in his office, and such other reports from different officers of the treasury as have been made.

Fourth. The payments and expenses of this division, from the day it was first started until the 27th of June, 1864, was reported to Congress by your predecessor, under the latter date, and amounted to \$660,015 78. This report was printed at page 345 of the report of the special committee of the 1st session of the present Congress. (Report 140.) The payments and expenses since that period have been \$394,921 27. All of which is respectfully submitted.

I have the honor to be, very respectfully, your obedient servant.

S. M. CLARK,
Chief of First Division.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

REPORT TO THE SECRETARY OF THE TREASURY FROM THE FIRST DIVISION NATIONAL CURRENCY BUREAU, SHOWING ITS ORIGIN, GROWTH, AND PRESENT CONDITION, WITH DETAILS OF WORK DONE, &c.

TREASURY DEPARTMENT,
NATIONAL CURRENCY BUREAU, FIRST DIVISION,
November 26, 1864.

SIR: I have the honor to acknowledge the receipt of your instructions to report "the origin, growth, and present condition of this division, including the difficulties attending its organization, and render a statement of the amount of work done since its establishment;" and also to give "a detailed history of the method of producing the government currency and securities, and of the system of checks and balances adopted for the security of the government in that production;" and also to "state what losses, if any, have occurred under your (my) management, and what savings, if any, have been effected by it, with a statement of the comparative cost, security, and celerity of producing the work in the de-

partment, as compared with the former method of causing the work to be done by contract in New York;" and to "state what legislation in your (my) judgment is necessary, if any, for the future operations of the division, and make such recommendations for my (your) consideration as your (my) experience in the work may dictate;" and also to "append a statement of the amount of stock on hand at the time of rendering the report, and its cost."

In reply I have the honor to report as follows:

ORIGIN OF THE DIVISION.

This division had its origin in an attempt to trim and separate treasury notes by machinery. This work, up to the summer of 1862, had been executed by hand labor.

The first paper issues of the government, made necessary by the existing civil war, were manufactured by the New York bank note companies, and sent to this department in sheets of four notes each. After they were received here, the signatures of the proper officers were attached, and they were then trimmed and separated, by hand labor, with shears.

It soon became apparent that the officers whose signatures were necessary—the Treasurer and the Register of the Treasury—were physically unable to write their names as rapidly and as many times as the necessities of the public service required. The authority of Congress was therefore obtained to employ other persons to sign for these officers, (Statutes at Large, vol. 12, p. 313,) and a corps of seventy clerks was ultimately employed for this purpose, at salaries of \$1,200 each per annum, and placed under the care of the clerk then in charge of the Loan branch of the Secretary's office.

It soon became obvious that so many different signatures to notes of the same issue afforded very little security to the public. The cost of so many signers also largely increased the expense of the issue. The propriety and economy of printing the signatures, by a peculiar process and with peculiar ink, and of dispensing with written signatures, then suggested itself, and I reported to the then Secretary of the Treasury, Mr. Chase, my belief that if the signatures were thus mechanically attached they would offer greater security against counterfeiting than so many different written signatures; and that an additional evidence of lawful issue might be made with a copy of the treasury seal, printed in the treasury building, on each note, bond, or coupon issued. I urged this view to him, orally, at different times, and endeavored to prove that it would prevent losses both to the government and the people, and largely lessen the cost, to adopt it.

Mr. Chase was favorably impressed with the plan, and opened a correspondence with the Assistant Treasurer at New York, and with other gentlemen of large experience, in reference to the propriety and safety of printed signature in connexion with a printed copy of the seal.

This resulted in his approval of the scheme, and an application to Congress for the necessary authority to carry it into execution. This authority was given by act approved February 25, 1862. (Statutes at Large, vol. 12, p. 346.)

He then orally directed me to procure the necessary machinery to seal the notes, and to design a suitable copy of the seal. I complied with this order by procuring presses, specially made for the purpose, on approved models, and by designing the copy of the seal now in use. This design has for its interior a *fac simile* of the seal adopted by the Treasury Department for its documents on a ground of geometric lathe-work, the exterior being composed of thirty-four points similarly executed. These points were designed to be typical of the thirty-four States, and to simulate the appearance of seals ordinarily affixed to public documents. It was difficult of execution, and it was believed that counterfeiters could not readily make a successful imitation of it. So far the belie-

has seemed well founded, for it has not, that I am aware of, been successfully imitated. The American Bank Note Company of New York was employed to make the original dies for seals of three sizes, which were satisfactorily executed and paid for, as appears by their bills on file of September 30, October 13, and November 9, 1862. They have since refused to surrender these dies to the government, though they have been formally demanded, and any additional price proffered that they might require. Only duplicates made from these dies are now used in the department, the originals being still retained by the company.

The following letter from the late Secretary of the Treasury was mailed to the American Bank Note Company in New York, at its date, in reference to these dies :

"TREASURY DEPARTMENT,
" October 7, 1863.

"SIR: I have yours of the 6th instant, advising me that I have been erroneously informed in reference to payment for the seals for legal-tender notes.

"In your bill of 30th September, 1862, and 29th November, 1862, you have charged for 'engraving seventy-four (74) medium size steel seals and fifty-eight large size,' \$1,320.

"As you charged for the *engraving*, it was supposed the *engraving* was paid for, for it was thought this charge could hardly be for transferring alone.

"The dies for the three sizes—large, medium, and small—I desire should be transmitted to the department, and will thank you so to transmit them.

"If any or all of them have not been paid for, a proper price will be paid for them on delivery.

"Very respectfully,

"S. P. CHASE,
"Secretary of the Treasury.

"GEO W. HATCH, Esq.,

"President American Bank Note Company."

This request not being complied with, I was sent to New York to make a personal demand for the dies. I made the demand, as directed, upon the president and vice-president of the company, and told them that any price they might demand would be paid for the originals. They emphatically refused to surrender them at any price, but offered to furnish duplicates at ten dollars each. I therefore bought one set of duplicates of each of the three sizes, and have produced from them all that have since been used in the department. The duplicates produced have not cost the department so much as fifty cents each.

The refusal to surrender these dies was probably based upon the expectation of being able, by retaining them, to furnish, at the price demanded by their company, all the duplicates this department might require. When the necessity for the employment of the company for this purpose passed away, no sufficient motive appeared for their longer retention by the company. The Secretary is of course aware that from these originals workmen can produce duplicates rapidly and cheaply by the process of transferring. Thus the only evidence of lawful issue prescribed by Congress is within the power of cheap reproduction by any evil-disposed workmen who can get access to the dies. It is, therefore, in my judgment, manifestly improper that they should be out of treasury control. Without here questioning the trustworthiness of the officers of the Bank Note Company, or their motives in refusing to surrender the original dies, it seems to me imperatively necessary for the government's protection that all these originals and their duplicates should be in the treasury vaults. Under this conviction, and all other means of obtaining them failing, I respectfully recommend

that proper legislation should be asked from Congress to enforce the delivery of *all* dies to the treasury which are now retained by the company.

The trimming and separating of the notes with shears also appeared to me to involve unnecessary expense. About seventy-five females were employed, at salaries of fifty dollars per month each, for the purpose, and placed under the charge of an officer specially appointed for that duty. The process was found to be both tedious and expensive, and, after much reflection, I suggested to Secretary Chase that the issues might be more economically and more speedily trimmed and separated by machinery.

Upon receiving the assurance of my belief that I could devise machines for the purpose, he authorized me to construct two for trial—one for trimming the edges of the sheets, and the other for separating the notes from each other, (which were printed four on a sheet,) and trimming the sides.

The machines were accordingly made, to be propelled by turning a crank, and placed under the direction of the clerk then in charge of the Loan branch. This clerk was not only ignorant of everything relating to machinery, but had early contracted a prejudice against the use of automatic note-cutters, which was shared and sustained by some of the officers of the treasury. It was feared by them that the introduction of machinery for this purpose would throw many deserving females out of employment, which they thought an evil not compensated by any economy of cost that would result from their use. This view has generally obtained against all labor-saving machinery, upon its first introduction, by those immediately interested in the labor. But the history of mechanic art shows that a contrary result is generally attained. The effect of all labor-saving machines has been to increase production, and thus ultimately to employ more labor. These note-cutting machines have proved no exception to the general rule, for they have been the nucleus of a business which now employs more than five times as many females in the treasury as were employed when they were first introduced, although for the particular operations for which they were designed not one-fifth as many are now employed. If these machines had not then been put in use, or some efficient mechanical substitute adopted in lieu of them, the treasury building would not have afforded room enough for all the hand-labor that would have been required to seasonably prepare the subsequent issues. But the germ of opposition thus engendered among treasury officers has grown with the growth of the work, and still exists to a large extent in the department. Different officers, from time to time, remonstrated with Secretary Chase, and caused apprehensions in his mind which seriously interfered with his efforts to produce the paper issues of the government more economically.

The clerk then in charge of the work, after a trial of the machines, erroneously reported to your predecessor that they were a failure, and that they could not do the work as rapidly or as well as it was done by hand. Upon this report the Secretary issued an order to discontinue their use, and remove them from the building. Pending the execution of this order he examined, at my request, the machines while at work, and being satisfied from this examination that the report upon which his order was issued was not sustained by the facts, he rescinded the order, and directed me to submit a programme for taking the small notes (one and two dollars) under my charge, in a separate room, to trim and separate them by these machines, propelled by steam power.

In accordance with this direction I prepared and submitted a programme for the work on the 10th of April, 1862.

At this date I had no official connexion with the preparation of the government issues, and therefore no official record was made of this report. I am informed by the Secretary's clerk that it has since disappeared from the files, so that I am, to my great regret, unable to reproduce it here.

It contained, among other details, a statement of the proposed machinery and its probable cost, with the number of operatives to be employed, the nature of

the work, rate of wages, and supposed amount of work they could perform with the machines.

This project was held under advisement by Mr. Chase until the following August, when, on the 20th of that month, he approved it, directing me to prepare a letter of instructions for my guidance in carrying out the project, and submit it for his approval. Under this direction I prepared the following, which was adopted and signed by him at its date:

"TREASURY DEPARTMENT,

"August 22, 1862.

"SIR: You are hereby instructed to take charge of the preparation for the issue of the one and two dollar treasury notes, in accordance, as near as practicable, with your programme, now on file, of the 10th of April, 1862.

"This order is not issued as a permanency. It is my intention to give the experiment of machinery a full and fair trial, and this order is issued for that purpose.

"A reasonably sufficient time will be given for a fair trial, and my future orders will depend on the result of that trial. If it is not more economical and better than the present method, its use will not be continued.

"You will, therefore, on and after Monday next, receive from the mail the one and two dollar notes, making the customary receipt therefor, and after sealing and trimming deliver them to the Treasurer, and take his receipt. You will keep a perfect record at every step, using all the checks and guards now used in the organization for larger notes, with such additional checks as you may deem proper that do not involve additional cost, and may seem to you additional security. You will make a daily report of the amount of notes on hand, amount received from the engraver, the amount delivered to the Treasurer, and the amount in your hands at the close of work on each day, showing under each head the respective quantity of ones and twos, and also aggregating the total amounts of all bills received from the engravers up to the date of the report, with the respective amounts of ones and twos.

"You will also keep a daily record, in a book prepared for the purpose, of each day's work, and its cost, for which you will render a weekly statement, or if hereafter ordered, a daily statement.

"The sealing press in the hall, which has been ordered up stairs, you will now remove below, together with the new counter shafts and pulleys designed for the new presses, and place them with the two presses ordered, in the room below, adjacent to the cutters.

"Very respectfully,

"S. P. CHASE,

"*Secretary of the Treasury.*

"S. M. CLARK, Esq.,

"*Chief Clerk Bureau of Construction.*"

I at once addressed myself to the work, and during the next succeeding six days procured and set in place a steam-engine and boiler, with the necessary shafting, pulleys, and other fixtures, and set up in the southwest room of the basement of the south wing the presses, trimmers, and separators ready for use.

On the 29th day of August, 1862, I commenced the work with one male assistant and four female operatives.

This was the small beginning of the present vast work in the treasury. I assumed the charge of it with nothing but my belief in its economy to encourage me, under much opposition, and with great dread of the magnitude of the trust which was necessarily imposed upon me; as the probable amount of money to be handled, by perhaps twenty or more operatives, with as yet a new and untried system of checks, seemed likely to exceed a hundred thousand dollars per day.

This was a source of ceaseless anxiety to the Secretary as well as to myself. Had I then supposed that the business would have grown under my charge to its present enormous magnitude—the current issues having sometimes exceeded sixteen millions of dollars in a single day, handled by more than five hundred operatives—I should have been impelled to shrink from the task and abandon the attempt.

The result of this attempt in respect of the execution of the work and its economy appears in my report to the Secretary of the Treasury dated January 5, 1863, which was as follows:

“TREASURY DEPARTMENT, BUREAU OF CONSTRUCTION;

“*January 5, 1863.*

“SIR: I have the honor to report that the engravers have reached their proposed maximum delivery of one and two dollar notes, say thirty-six thousand impressions (or \$192,000) per day, and I take occasion to report the present condition of trimming and sealing them.

“We now trim, seal, and separate, each day, the same quantity as received from the engravers, viz., thirty-six thousand impressions. We commenced work upon twelve thousand impressions per day, and in my original programme for the work I stated that the machines, when the operators became expert, would do *thirty thousand* impressions in *ten hours'* work. So expert have the present operators become, that they now do *thirty-six* thousand impressions in *eight hours'* work. I stated in the original programme that the pay-roll for thirty thousand impressions would not exceed \$1,700 per month. It has not yet in any month amounted to \$1,000. The present cost of trimming and separating by machinery is forty-eight cents per thousand sheets. The cost reported from the Loan branch, by the old method, is \$2 40 per thousand. My cost for sealing is twenty-six cents per thousand. The Loan branch report of its cost for sealing is fifty-one cents, thus effecting a saving of nearly \$2,000 per month to the department in the issue of small notes alone. To be able to report this result gives me more gratification than any pecuniary compensation could possibly give, more especially as I am able to report that the work for the entire amount (\$11,748,000) has been accomplished without the loss of a single dollar.

“The operatives now work ‘by the piece,’ as it is technically termed—i. e., a given price per thousand impressions for each operator. They earn from \$1 20 to \$1 80 per day, depending upon their skill and industry, and the amount earned will increase as their dexterity increases. I bear willing testimony to the diligence and faithfulness of the employes, who have zealously seconded my efforts to produce this result. Without such aid I should not have succeeded.

“The machines are doing as much per day as should be expected from the operators. As these gain in skill, they will lessen the hours of work. But if *much* additional work is desired, more machines would be required. The cost of counting cannot, I think, be judiciously reduced. It could only be reduced by lessening the number of counts; and the present system having so far proved a security against loss, I should hesitate to recommend any change which looked only to reduction of cost without increase of security.

“I have the honor to be, very respectfully,

“S. M. CLARK,
“*Chief Clerk in charge.*

“Hon. S. P. CHASE,
“*Secretary of the Treasury.*”

GROWTH OF THE DIVISION.

During the progress of the work, from its commencement in August, 1862, to the time when the above report was rendered, your predecessor gave earnest personal attention to the working of the system adopted, and, despite of the representations of parties whose interests were affected, and of their aiders and abettors in the department, he became convinced of its safety and economy. After the rendition of the above report of the actual result, he ordered me to take charge of the work for *all* denominations of notes. This was immediately done; the sealing presses were removed from the Loan branch room to the room occupied by me in the basement, more machinery for trimming and separating added, and from that time to the present all the notes, bonds, and other securities issued by the department have been sealed, trimmed, and separated by machinery in this division, except a portion of the fractional currency.

Pending this action, Mr. Chase had orally directed me to see what other economies I could suggest in connexion with the work of producing the government issues of notes and securities. My attention was thus called, for the first time, to the cost of their production. Up to that period I had seen neither the contracts nor the invoices of the bank note companies. Upon examining these, I was amazed to find the enormous prices that had been paid for the work, and reported to the Secretary that, in my judgment, he was paying a rate vastly disproportionate to the service performed. From my representations he apprehended this might be true, but there appeared to be no remedy for it, as the two companies then executing the work—the American and National Bank Note Companies of New York—were practically but one, and, in the judgment of Mr. Cisco, the Assistant Treasurer at New York, to whom the whole matter of contracting for the government issues had been early referred, they were the only parties competent to execute the work. That they were practically but one appears from the record, as they have acted in concert in making proposals and in executing contracts.

These companies were formed by a coalition of all the bank note establishments of any repute in the different cities, and controlled nearly all the talent, capital, and experience which had been used in producing the circulation of the State banks for a period of forty years. The combination of the two, therefore, formed a powerful monopoly, to whom alone, in Mr. Cisco's judgment, the Secretary could look for his issues, and they were thus enabled to dictate terms. There was, apparently, no escape from the grasp of these monopolists. The use made of their power may be inferred. The American Company is reported to have been originally formed with a cash capital of five thousand dollars, according to the certificate filed to procure an act of incorporation from the State of New York, and to have created a nominal capital of one million two hundred and fifty thousand dollars, represented by shares freely distributed in influential quarters, but which, up to the time of its employment by the government, had not reached a par value in the share market. After the employment of the company by the government to engrave and print its paper issues, it divided, as I was informed by its shareholders, thirty per cent. per annum on its nominal capital of one and a quarter millions. And this result may doubtless be, in part at least, attributed to the government's necessities in a time of civil war.

The subject engaged the thoughtful attention of your predecessor, who was anxious that the necessary paper issues should be procured at a reasonable cost to the government, while they should at the same time yield a fair and remunerative return to the producers. His efforts to this end only resulted in procuring a small abatement of the companies' demands, and still left the prices paid unreasonable and exorbitant.

After earnest thought, and a careful canvassing of all the facilities that might

be obtained, I reported to Secretary Chase that, if clothed with the proper authority, I thought I could produce the work in the department for a comparatively small outlay, at a great saving of cost in the issues. He carefully and critically examined my plans, and being encouraged by the success attained in economizing that portion of the work necessarily done in the treasury building, under my direction, orally instructed me to mature the plan and prepare designs for the purpose.

Authority to execute the work in the department was given by the second section of the act of Congress approved July 11, 1862. (Statutes at Large, vol. 12, p. 532.)

I then revived the suggestion, which I had made to the Secretary in the winter of 1861-'62, to adopt for designs the national pictures in the Capitol, using them in their chronological order, the earliest events pictured for the smaller denominations, and the later events for the larger notes. This plan the Secretary had, at different times, submitted to leading members of Congress, to eminent bankers and financiers at the north, and others, and it seemed to meet the approval of all who examined it. The Secretary therefore adopted it, so far as the one, two, and five dollar notes were concerned, directing Vanderlyn's painting of the Landing of Columbus to be used for the ones, Weir's painting of the Embarkation of the Pilgrims to be used for the twos, and Powell's painting of the Discovery of the Mississippi by De Soto for the fives. The engraving of these three plates, of note size, was nearly completed when the necessities for other and more immediately needed issues compelled the suspension of the work upon them, and they now remain in their then unfinished state. But little work, comparatively, is required to finish them, and it is now designed to complete and put them in circulation as early as practicable, in fulfillment of the order of your predecessor, in substitution for the present issue of United States notes, which will then, unless the present Secretary should change the order of his predecessor, be called in and destroyed.

This design has since been partially carried out upon the currency of the national banks, but only partially, as my original design contemplated the engravings from the paintings to be of the full size of the note, as a safeguard against their alteration from a lower to a higher denomination; this result of the present issue of the United States notes, as made by the bank note companies, being the most fruitful source of loss to the public. The day fixed by the advertisement for opening the designs submitted pursuant to its call, for the currency of the national banks, was the 28th of March, 1863. On the preceding day the Secretary directed me to reduce my suggestions for these designs to writing, and submit them with the proposals offered, to be opened at the same time, that they might become of record. The following communication was therefore addressed to him at its date, and opened with the proposals, but probably never read by him, as I was informed that payment was made to another person on a proposal to use historic pictures upon the national currency.

"WASHINGTON, *March* 28, 1863.

"SIR: I respectfully suggest as a design for a national currency the engraving of national historic pictures of the full size of the note to be issued, and submit, as 'a model of illustrative drawing,' a two-dollar note, made up of a copy of Weir's painting of the 'Embarkation of the Pilgrims,' with a suitable reverse.

"I claim that this style of note possesses greater security against counterfeiting and alteration than any device yet in use.

"First. If the note be engraved in the highest style of art, its different portions, such as etching, portraits, lettering, drapery, &c., executed by those who have made these portions respective specialties, it will present an amount of artistic labor to be accomplished by the burin which would appal and stagger counterfeiters in the outset, even if they possessed the requisite talent and skill

to counterfeit it. As there is a peculiarity in the engraving of every proficient of high art, (as easily detected by an expert as different styles of handwriting,) such a note, properly executed, could not be counterfeited so as not to be readily detected by the skilful. The notes now in use, made up of separate dies, actually afford facilities for counterfeiting, from their patch-work composition, while a note made from a single die, of its whole size, and not repeated in parts, presents difficulties of counterfeiting almost in geometric ratio to its increased size from a mere vignette.

"To make a note's genuineness apparent to the unskilled, additional methods are suggested. To counterfeit it by photography, which is the readiest way to deceive the masses who handle notes, particularly those who most receive and pay small notes, a non-photographic material should be introduced into, and be inseparable from, the paper, so that a photograph or phototype should present a defaced or mottled appearance, easily distinguished by all. A sample of paper thus prepared is submitted for the Secretary's inspection.

"Second. I claim that my suggestion would, if carried into effect, be a complete protection against alterations. Alterations, as the Secretary is aware, are the most numerous as well as the most dangerous of frauds, far exceeding in number and danger all counterfeits; and in the multiform issues which now fill the channels of circulation, comparatively no protection is given except to those who are skilled in the art, and make their detection a study. But if a two-dollar bill is always the picture of the 'Embarkation of the Pilgrims,' and a ten-dollar bill is always the picture of 'Washington crossing the Delaware,' the public, even those who cannot read, as well as those who do not understand our language, or who cannot distinguish its numerals, will soon educate themselves to these facts in handling the money, so that they could never be deceived into taking one denomination for another, though the figures or letters denoting the denomination of the note were ever so cleverly altered. The skilful can protect themselves, but the unskilful require something plain and patent to the senses. I claim that my national picture currency furnishes this desideratum.

"Third. A lesser but not unimportant advantage of such currency would be, that a series properly selected, with their subject titles imprinted on the notes, would tend to teach the masses the prominent periods in our country's history. The laboring man, who should receive every Saturday night a copy of the 'Surrender of Burgoyne' for his weekly wages would soon inquire who General Burgoyne was, and to whom he surrendered. His curiosity would be aroused, and he would learn the facts from a fellow-laborer or from his employer. The same would be true of other national pictures, and in time many would be taught leading incidents in our country's history; so that they would soon be familiar to those who would never read them in books, teaching them history, and imbuing them with a national feeling. Thus a series of pictures of full note size might be selected, beginning with the earliest scenes of savage life, and terminating in the advanced stages of civilization, which would be an illuminated history of the country's progress; or a series beginning at bow and arrow warfare, and terminating in a perfected iron-clad; or a series beginning at the earliest modes of journeying in the birch-bark canoe, and terminating in the present perfection of steam craft; or a series illustrating methods of payment, beginning at exchanges of values by shells and wampum in the uncivilized tribes, and terminating in coupons and registered bonds and treasury notes, as dealt from a modern banking-house.

"The reverse of the note, as exhibited on the model, possesses, as now drawn, no distinctive merit, except that it is 'national in its character,' and is an appropriate design, and there are intended to be as many circular counters as the note represents dollars—one counter on a one-dollar, two on a two-dollar, five on a five-dollar, &c. It should be executed in the highest style of art, similar to the obverse. I design to fill the counters now in blank with a non-

counterfeit composition, which cannot well be exhibited in drawing, and can only be clearly manifest in actual execution. But I have prepared a photographic approximation of it for the Secretary's inspection. A blank tablet is left for the legend, which can be differently filled for the different issues, as the acts of Congress may require.

"I propose, also, to print upon the obverse of the note its denomination, date or issue, and treasury seal, with the coat of arms of the State where the association is located, *in gold characters*, peculiarly attached, so as to be absolutely irremovable, before printing the note proper. This is an additional safeguard against photography and alteration, makes the denomination of the note more discernable in a dim light, and when held between the eye and light appears in bold black characters, vastly more discernable and more enduring than any watermark. A specimen thus prepared is ready for the Secretary's inspection.

"There has not been time to prepare a full series of notes, but I have made preparations for them, which can be easily completed, if the Secretary should adopt my suggestions.

"I have the honor to be, your obedient servant, &c.,

"S. M. CLARK,

Chief Clerk in charge.

"Hon. S. P. CHASE,

Secretary of the Treasury."

This plan was, however, partially adopted by using the national pictures as designs for vignettes on the backs of the notes. The proposals of two companies, the Continental and American, were subsequently accepted. I had prepared, under Mr. Chase's instructions, the letters inviting their proposals, and subsequently draughted the contracts made after the proposals were accepted. These contracts will be found in the Appendix, marked A and B.

I was careful in draughting these letters inviting proposals, and in the original draught of the contract to fully cover the point that all the dies or bed-pieces, and original cuttings of lathe-work, together with all rolls and transfers, should be the absolute property of the government, and be under the exclusive control of the Comptroller of the Currency. I was not then aware of the Comptroller's views as to printing in the treasury. The phraseology used in the letter inviting proposals was as follows:

"You will please state prices separately for the dies or bed-pieces, for the original cuttings, for the rolls, and for the transferred plates, for each denomination by itself; all to become the property of the government, if your proposals are accepted, and their custody to be under the exclusive direction of the Comptroller of the Currency."

In response to this, the company submitted proposals, closing them with the following declaration:

"It is understood that all the stock, original cuttings, dies, and bed-pieces, transfers, and rolls shall immediately become the property of and subject to the order of the department."

The original draught of the contracts was in accordance with the above terms, but was subsequently altered, not by me, so as to give the companies a right "to hold and safely keep them," they being, however, so held, "subject to the order of the Comptroller." I was the more careful in seeking to place this point beyond cavil, because it had been overlooked in the papers draughted by those who had charge of the work prior to myself; and because, in consequence of this omission, the companies claimed to hold, and now still claim and hold, all the stock and plates from which those *earlier* issues were printed. They found their claim on a printed clause attached to their "bill heads" in sending invoices, and in this view of their right, under those earlier papers, not prepared by me, they are, perhaps, not improperly officially upheld by some of the present officers of the treasury.

Your predecessor took a different view of the rights of government in the premises, and frequently stated to the officers of the company, as well as to members of Congress, that the department owned the plates. But he vainly sought to obtain them from the companies. So far was the controversy at one time carried, that the company packed up their dies with a view to sending them out of the country, (as appeared in evidence before a congressional committee,) fearing that your predecessor would, by a process of law, obtain them.

I sought by careful wording of the letter inviting proposals, and by the original draught for the contracts, to avoid any doubts thereupon in future as to the ownership and custody of all the engraved stock and plates.

The result is, that, though owned by the government, all the rolls, dies, and plates, and all original or transferred work for the currency of the national banks, in defeat of the original plan as draughted by me, are in the custody of the bank note companies, by the Comptroller's authority, at a distance from the seat of government, and not in possession of the department, though they are subject to the Comptroller's order.

The production of the postal currency, as it was then called, next engaged your predecessor's attention. The price paid for it was largely disproportionate to the cost of the production. In his own language, "though bearing no interest, it was the dearest loan." He directed me to investigate the matter, and if I found that any economy, with equal security, could be attained by any other method of production, to report the result of my investigations to him. I reported to him orally, from time to time, as my investigations progressed. These investigations seemed to prove that a large economy and greater security could be effected by producing the currency in the treasury. He therefore instructed me to mature the details for an issue in the department, to be called a revenue currency, in place of the postal currency then in circulation, and report the result in writing for his consideration. In October, 1863, I reported as follows :

"TREASURY DEPARTMENT,
"BUREAU OF CONSTRUCTION,
"October 7, 1862.

SIR: I have the honor to report that I have matured the details for carrying out the Secretary's plan of supplying the place of the present postage currency with a currency based on the issue of revenue stamps, as follows :

"Upon the Secretary's suggestion that the size of all denominations shall be the same as the present 10 cent postage currency, I respectfully recommend that—

A sheet of 5 cent stamps contain.....	50 or = \$2 50
A sheet of 10 cent stamps contain.....	50 or = 5 00
A sheet of 25 cent stamps contain.....	40 or = 10 00
A sheet of 50 cent stamps contain.....	40 or = 20 00

and that the proposed issue of \$100,000 per day be divided as follows :

8,000 sheets, 14 x 19 inches, of 5 cents =	\$20,000
4,000 sheets, 14 x 19 inches, of 10 cents =	20,000
2,000 sheets, 14½ x 16 inches, of 25 cents =	20,000
2,000 sheets, 14½ x 16 inches, of 50 cents =	40,000

16,000

\$100,000

"The obverse of all denominations I would print in black, and the reverse in four different colors—say 50's red, 25's purple, 10's green, and 5's tan color.

"To print 16,000 sheets per day, (if the obverse is of plate-printing and the reverse of surface-printing, which I very decidedly recommend,) there would be required—

"Thirty 22 inch copperplate presses.

"Ten 18 inch copperplate presses.

"Four Gordon presses for surface-printing, similar to those now in use for bonds.

"To trim and separate 16,000 sheets per day, there would be required five trimmers and ten separators.

"The power presses, with the trimmers and separators, could be moved by the same power and in the same room now used for the small-note machinery, without disturbing the present arrangements, except that the present work would require to be suspended for a few days, while the additional machinery was being put in place.

"The plate presses, which would be worked by hand, (and for which I do not think machinery *can* be substituted, as it requires the varied action of the *brain* as well as the hand at each printing,) could be placed in a portion of the new attic, designed for the west wing, to and from which the paper could be elevated and the printed sheets lowered by a dumb-waiter, constructed in the southeast corner, on the extreme court-yard side.

"The engraving of the bed-plates could all be done in the department by three artists, and would take about thirty days. After the bed-plates were made, eighty-four plates would be required; these could be made by one transfer press, to be worked day and night, which would make one plate by day and one by night—taking forty-two days to produce the eighty-four plates, making say seventy-two days in all; but, in view of possible failures, I should think it safe to say it would take three months.

"I have a design prepared for the Secretary's inspection, whenever he has time to examine it.

"The trimmers and separators, with the paper, &c., could all be prepared within the same period.

"The cost of the whole, presses, cutters, separators, &c., with fixtures, I estimate, will be less than \$20,000. The machinery I make about \$16,000, and allow \$4,000 for fixtures and contingencies. Making the paper would be in addition to this.

"I respectfully suggest that the product be packed in neat paper boxes, in packages of \$10, \$20, and \$50 each, which boxes, for transmission, could be packed in hermetically sealed tin boxes, in such quantities as may be required, and then enclosed in wooden cases for transportation.

"If these details meet the Secretary's approval, I respectfully recommend that Mr. Neale be placed in charge of the printing department, at a proper compensation, to be under my general direction, and that he be immediately detailed to go to Philadelphia and New York, &c., to secure the necessary plate presses and workmen. The press workmen would be hired 'by the piece,' probably at not over 75 cents to \$1 per 100 sheets. (The Secretary can compare this price with the price paid for printing to the bank note companies.)

"I further respectfully recommend, as it is impossible for me to get away from Washington until the small-note room is more perfectly systematized, and operatives more experienced than now, that I be authorized to send for such parties to confer with as may be necessary, or to send parties to them if desirable.

"I respectfully suggest to the Secretary, if these details are to be carried out, that he should give me some title—(not to carry any pay—but) to give more of an air of official authority than a naked signature will carry.

"If the Secretary approves this project, and indorses it, I will take immediate steps for its prosecution. How soon Mr. Rogers will get his new roof ready, so that the attic can be occupied, I can only conjecture; he will, doubt

less, anticipate finishing it before it will be needed, but I have much fear that he will be disappointed.

"I have the honor to be, very respectfully, your obedient servant,

"S. M. CLARK,

"Chief Clerk, Bureau of Construction."

"Hon. S. P. CHASE,

"Secretary of the Treasury."

The Secretary adopted the report on the 10th of October, 1862, and approved the design. This design was made larger than the postal currency, viz.: $2\frac{1}{2}$ by 4 inches. I recommended the use of this size instead of the smaller size he had prescribed. The Secretary was adverse to the adoption of this larger size, but directed me to make a written report of the comparative cost of the two sizes, and of an intermediate size, when he would consider the matter. I complied with his directions as follows:

"TREASURY DEPARTMENT, BUREAU OF CONSTRUCTION,

"October 10, 1862."

"SIR: In compliance with your oral instruction I have the honor to report that I have made an elaborate calculation of the probable cost of a revenue currency, with the following result, viz.:

"An issue of \$100,000 daily of the denominations and size approved by the Secretary, viz., 2 9-15 by 1 25-32 inches, the size of the present 10 cent postage currency, in the following proportions, viz.:

"\$20,000 of 5 cents, \$20,000 of 10 cents, \$20,000 of 25 cents, and \$40,000 of 50's, would require 16,000 sheets daily of the respective sizes of 14 x 16 and 14 x 19 inches.

"I estimate that the cost of engraving, of steel for plates, of transferring, of re-entering, divided on one year's issue; of plate-printing and ink therefor; of surface-printing and ink therefor; of paper; of trimming and separating; of counting and packing ready for transportation, to be \$37 17 per 1,000 sheets. If we call it \$40 it will be sixteen twenty-fifths of one per cent. on the amount issued.

"A like issue in amount, of like denomination, of the size which I have suggested to the Secretary, would require 36,000 sheets daily, and by the comparative computation would cost \$83 63. If we call it \$100, it would be one and one-tenth of one per cent. on the amount issued, thus making the larger notes cost about $2\frac{1}{2}$ times as much as the smaller.

"[By the use of steam-power for plate-printing, which would enable me to use larger plates, and thus lessen the number of sheets, I *think* the cost would be reduced about one-third. I base this supposition as a result *reported to me*, of the use of steam-power for printing the present revenue stamps. I have no practical knowledge of its use. It is a recent introduction, but I am told that the stamp contract, which would have netted a loss by hand-power, is proving profitable by steam-power. I am credibly informed of this, but do not report it as the result of my own experience or knowledge.

"Many of the details of my estimate are, from their nature, conjectural; others are approximations; but adopting the same rules for both estimates, the errors will be much the same in each, and I think the estimate sufficiently near for comparison. But I do not feel warranted in advising the Secretary that the larger size can be produced much, if any, less than twice the cost of the smaller.

"The adoption of my suggested size would also protract the *time* at which the issue of \$100,000 could be reached. I could *begin* the issue as early as indicated in my report of the 7th instant, but it would take *at least* sixty days

more, after beginning the issue, to attain \$100,000 per day. I could begin issuing say \$40,000 per day, and increase it about \$1,000 per day thereafter.

"Upon the Secretary's directions, that convenience, appearance, and similar matters must yield to economy, I think my report will be conclusive against myself, as to my own projected size, and therefore do not delay the report to make the third computation *in detail* for an intermediate size. I think, however, that an intermediate size would probably cost about $1\frac{1}{2}$ times as much as the Secretary's suggested size, or about \$60 per thousand sheets, or ninety-six one-hundredths of one per cent. of the amount issued.

"I respectfully apprise the Secretary that these estimates are designed to cover every cost, from the present moment to the readiness for payment over the counter of the treasury.

"I have the honor to be, very respectfully, your obedient servant,

"S. M. CLARK,

"Chief Clerk, Bureau of Construction."

"Hon. S. P. CHASE,

"Secretary of the Treasury."

Upon this report he decided to adhere to the size originally prescribed by him, and directed me to take immediate steps for its preparation, by causing the design which he had approved to be reduced, by photography, to his prescribed size. This was unfortunate for the *artistic merit* of the design, as it crowded the face of the note with engraved work, leaving less light in the composition, and consequently making the whole more obscure. But it certainly promoted the *economy* of the issue, as the actual cost proved a little less than my estimate, as detailed in the above letter of October 10, 1862, and was less than one-fourth what the postal currency from the New York bank note companies had cost. My estimated cost was \$640 for each one hundred thousand dollars produced; the actual cost, as appears by the record, was \$545 62, while the cost of the bank note companies' product was \$2,257. He also directed me to prepare and submit a system of checks upon its production, which should as much as possible prevent any fraudulent issue. This system was prepared and submitted November 7, 1862. A copy will be found in the Appendix to this report, marked C. It was not immediately acted upon, and the necessity for action being immediate, his attention, as directed by him, was called to it in the following letter:

"TREASURY DEPARTMENT,

"November 20, 1862."

"The Secretary directed me to remind him, from time to time, of my programme of details for checks upon the issue of fractional currency, submitted to him on the 7th instant.

"I think it very important that they should have the Secretary's careful personal examination, not only that there should be absolute check against fraud or loss, but that their being so should be so patent to all who may examine them that even those now opposing the engraving and printing in the treasury building will acknowledge that the Secretary has not intrusted me with the issue without first carefully guarding every point.

"I have now scant time to prepare the necessary books and blanks before they will be needed, and earnestly hope the Secretary will be able to make opportunity for examining the details and suggesting improvements.

"I have the honor to be, very respectfully,

"S. M. CLARK,

"Chief Clerk in charge."

"Hon. S. P. CHASE,

"Secretary of the Treasury."

The system remained under advisement for some time, and eventually was returned to me indorsed as follows, without date to the indorsement:

"The within system of checks and balances is approved; the currency to be called fractional currency instead of revenue currency.

"S. P. CHASE."

The title upon the design was therefore altered in accordance with this order, and the issue has since been known as fractional currency, which is evidently its most appropriate title.

The paper upon which the issues of the government were printed was a large item of expense, and I had frequently reported to the Secretary the propriety and economy of manufacturing paper of a distinctive character in the department. A report upon this subject was made by me on the 7th of July, 1862, and will be found in the Appendix, marked D. My suggestions failed to impress the Secretary favorably as to its manufacture in the department; but as I had reported to him that he was paying the New York bank note companies \$22 50 per thousand sheets for a paper inferior to that which I could buy in open market for \$12, he directed an advertisement to be prepared inviting proposals from paper manufacturers for furnishing the department with paper. Meanwhile he authorized me to make investigations and experiments in reference to the manufacture of a distinctive paper in the building. I labored at this as time and opportunity allowed, and received much aid and many suggestions from different experts to whom I communicated my views. We attempted to produce a paper evenly tinted in the fibre with a bright non-photographic tint, which would not interfere with the engraving, and could not be removed from the paper without destroying the fabric, and which would, at a glance, distinguish the government issues from all other. All our efforts failed to produce this desideratum. We could introduce no suitable pigment which we could not chemically remove.

The advertisement inviting proposals for paper was prepared by me under the direction of Mr. Chase, limiting the submission of proposals to manufacturers of paper only. Notwithstanding this limitation, proposals were received from the bank note companies of New York, and they submitted offers with samples of a well-known maker at \$18 per thousand, while the maker himself submitted like samples, at the same time, at \$12 50 per thousand.

These various offers and samples received were first submitted to a clerk for report, and subsequently resubmitted to me for like purpose. My report was made on the 28th July, 1862, and was as follows:

"TREASURY DEPARTMENT, BUREAU OF CONSTRUCTION,

"*Washington, July 28, 1862.*

"SIR: In compliance with the verbal instructions of the Assistant Secretary, to re-examine the samples of note and bond paper already reported upon by Mr. Homans, I have the honor to report:

"That I have carefully examined all the samples, and concur with Mr. Homans that the two samples submitted, respectively, by Mr. Goodwin and Mr. Hudson are the best.

"The difference between the two is slight; each has minor excellences over the other, but as a whole there is very little choice between them. Both are good.

"Their *fitness for the purpose*, however, will depend upon the kind of ink to be used. If the so-called 'green tint' is used, the sample of Mr. Hudson is too transparent. If his sample should be selected, he should be directed to make the paper more opaque, which he can readily do without affecting its other qualities, or its value, by taking out less of the vegetable oil in the preparation of the pulp.

"I find some of Mr. Hudson's paper of a similar quality to these samples, with the samples submitted by the Bank Note Company; but as the Bank Note Company's paper is \$18, and the manufacturer's price is \$15, I think that Mr. Homans has properly confined his report of the *best* samples to the one submitted by the manufacturer.

"The price of both Hudson and Goodwin, *with* water-mark, is \$15; *without* water-mark, Mr. Goodwin offers at \$12 50. Mr. Hudson makes no price for his paper *without* water-mark, but it is a reasonable inference that it would be less if the water-mark was omitted.

"The weight of the paper selected is fourteen pounds. The Secretary doubtless understands that manufacturers will furnish any *weight* ordered of a given quality in other respects.

"The use of the 'green tint' has forced the department into the use of heavy paper to sustain it—first twenty-two pounds, and now eighteen pounds. If a million of dollars in *ones* is to be transmitted, they will weigh one thousand pounds more (less difference of weight in clippings, which is fractional) if printed on eighteen-pound paper than on fourteen-pound.

"In my judgment, (which is confirmed by the experience of banks,) the thinner the paper, within a given limit, of a good quality, the better it is for all purposes. I have issued bills on paper (printed on one side only) of eleven pounds, which was the most satisfactory issue of bills I ever made.

"The specimen of water-marks submitted are all inferior and badly done. None are worthy of the Secretary's consideration, and the extra price charged therefor is excessive. I cannot recommend the adoption of any of them, nor of any of the 'distinctive characteristics' submitted. Wilcox No. 6 is the best water-mark; but that is too poor. Seymour & Co.'s is the best design, but there is no specimen of its execution. Two parties submit specimens of silk threads. I am not prepared to recommend either, as I deem them very undesirable. The most ingenious of the two is Mr. Haywood's straight threads in colors.

"This closes my report on the samples examined by Mr. Homans; but since his report was rendered another bid has been received from Stuart Gwynn, of Boston. The envelope of this bid was postmarked at Boston, July 18, but as the bids were not opened until the 19th, the bidder could not have had access to them, and it was therefore decided to examine his proposal, and the seal was broken by the Assistant Secretary on the 25th instant.

"This bid contains samples of most extraordinary character and excellence. The maker divulges to the department his process of manufacture, which is different from anything I have heretofore known, and sound in principle.

"The paper possesses wonderful strength, is not permanently injured by soaking in hot or cold water, and the surface does not rough up by abrasion under the ordinary tests. It is too transparent for the 'green tint,' and from its nature cannot well be more opaque. But it is a question well worthy the Secretary's consideration, whether there would not be greater safety against counterfeiting by the use of this paper, (of which he might control the product,) omitting the green tint, and thus saving more than two-thirds the cost of printing.

"The 'green tint' proves itself to be no security. The St. Louis counterfeit \$10 proves this, and the Treasurer's clerk (Mr. Meline) tells me that among the bills coming to him to be split prior to burning he has found some with the green tint entirely gone.

"I have been unable to test these samples as to their fitness to 'receive and retain ink.' They are too small for that purpose. Theoretically, however, they would seem better adapted for ink than the ordinary paper, and the manufacturer alleges it to be a better surface for this purpose than bank note paper. It could be readily tested here if larger samples were sent; and if the Secretary is favorably impressed, after reading the bidder's letter and examining his

samples, I recommend that a few sheets be ordered for the purpose of testing its printing qualities. Mr. Neale (in the library) is a practical printer, of large experience, and can test the paper on our photographic press.

"The samples of Nos. 1 and 2 were not in the envelope—so I have not seen them. Of the remainder, I prefer No. 4, at \$16, but should prefer a lighter weight than the lightest one submitted, the samples of No. 4 being, respectively, 14, 16, and 18 pounds. I think ten pounds heavy and strong enough of the 'vegetable membrane' paper, and I should desire no better paper than this for the new issue of national designs now preparing. I think it can be printed dry. Experiment can readily settle that point.

"The 'distinctive mark' submitted by Mr. Gwynn is ingenious, and might be serviceable to the department in detecting counterfeits. But it would be of little value to the public at large; and for that reason, and also because it injures the paper, I do not recommend its use.

"I commend Mr. Gwynn's sample to the Secretary's careful consideration, and have the honor to be, very respectfully, your obedient servant,

"S. M. CLARK,

"Acting Engineer in charge.

"Hon. S. P. CHASE,

"Secretary of the Treasury."

No action was taken on this report, or on the report of Mr. Homans. The report was promptly delivered by me to the Assistant Secretary, but was not, as will appear hereafter, read by the honorable Secretary himself; and the department continued to be supplied with paper by the New York bank note companies at the old prices.

I continued my experiments for the production of a distinctive paper. In this pursuit it had occurred to me that if the paper could be printed dry, so as to avoid the alternate expanding and shrinking consequent upon the ordinary method of wetting the paper preparatory to printing, it would not only add a distinctive feature to the government issues, but would enable me to separate the notes from the sheets after printing, by machinery, and thus make them more convenient for public use than if issued in sheets, and at the same time lessen the cost of production. From the different shrinkage of different sheets, by alternate wetting and drying at each of the different printings, it was found impossible to separate such small notes as the fractional currency, mechanically, when printed wet; and the great labor, cost, and delay which would result in separating them by hand labor had compelled the department to issue them to the public in sheets. This resulted in the notes becoming much mutilated from the very irregular manner in which they were separated by those who thus received them.

The attempt to print engraved plates on dry paper was, in itself, no novelty. It had been a *desideratum* since the first production of plate-printing; and much time, thought, and labor, with large sums of money, had been expended in attempting it by different persons, both in this country and in Europe, but without any practical success.

I communicated my views on this subject to your predecessor, who heard them patiently and attentively examined my theory, but he was by no means sanguine that I could succeed in printing on dry paper satisfactorily. In view, however, of the economy and safety that would result, if successful, he authorized me to make experiments for the purpose.

In an informal conversation had with Mr. Chase, at his residence, on these and kindred matters, in October, 1862, I made allusion to my report upon paper last above quoted, and then found, to my surprise, that he not only had never seen the report which I had duly delivered to the Assistant Secretary some months before, but he was not aware that any report had been made by me upon

the subject. He immediately directed me to find the report and submit it. After some search it was discovered and read to him, when he immediately telegraphed Dr. Gwynn to come to Washington forthwith and bring specimens of his paper with him. Up to this time I had never seen Dr. Gwynn, and only knew of him from letters of inquiry he had addressed to the department in reference to the advertisement inviting proposals for paper and from his proposal subsequently received.

Dr. Gwynn came to Washington upon this telegraphic call, and his visit resulted in a contract for the production of the paper in the treasury building, revocable at the Secretary's pleasure on six days' notice; a condition that was inserted by myself, because I then had as yet only slight and recent personal knowledge of Dr. Gwynn, and did not desire that the department should be irrevocably committed to the employment of any person for the manufacture of its paper until he was favorably known by his acts. A copy of the contract, as draughted by me, will be found in the appendix, marked E.

Dr. Gwynn took the necessary steps to procure requisite machinery, which was made in different northern markets.

I soon found that Dr. Gwynn possessed great scientific acquirements, with large mechanical experience and ability, and freely communicated to him my various plans for protecting the public and lessening the cost of the government issues. He received them with cordial favor, and entered with me upon their execution with patriotic zeal. On my part I gladly availed myself of his proffered aid, for his scientific research and mechanical resources were largely in advance of my own, and promised satisfactory results.

His first attention was given to tinting the fibre of paper to be made under his contract. He made extensive experiments, but, with all his scientific knowledge, failed to produce an even non-photographic tint which that same scientific knowledge could not effectually remove. In the course of his experiments he discovered a method of tinting non-photographically with a new and rare pigment, a fibre foreign to that used in the manufacture of paper, but which could be introduced into and mingled with it in such a manner that no re-agent known to chemistry, nor any method that he could devise, would remove its non-photographic property without at the same time removing the fibre itself. This was the origin of the so-called "spider-legs" in the membrane paper, and which has been adopted as one of the distinctive characteristics of the national paper now made in the department.

Dr. Gwynn at the same time earnestly devoted himself to the experiments of dry printing, and neglected all other pursuits to give me his aid in this work.

The first membrane paper produced was unsatisfactory. The peculiar process of making rendered it more liable to split than ordinary bank note paper. *All* bank note paper hitherto made would split more or less readily, but this proved more liable to split than any other, and its use in that form was therefore abandoned. But experiments were immediately made to overcome this difficulty, and ultimately with entire success. He now produces a paper under his contract which cannot be dissolved in hot or cold water, which cannot be split, which has an irremovable non-photographic tint in its spider-leg fibre, and which takes ink more readily, retains it longer, and wears better than any paper heretofore manufactured for the purposes of currency in any country.

At the time this success in Dr. Gwynn's manufacture of paper was attained our experiments in dry printing had reached a point where success seemed certain, when, in January, 1864, Dr. Gwynn was arrested and confined in the Old Capitol prison on the assertion of an employé of one of the departments, now known by the name of Baker, that he could and would produce charges against Gwynn to justify his arrest. After being kept in confinement thirty days, without being allowed to face his accusers or commune with his friends, or to know what charges were made or to be made against him, Dr. Gwynn was

unconditionally released and "allowed to go where he pleased." He found, on his release, that no charges had been made against him, and that none would be made. He spent several months in seeking justification or redress, but failing to get either, and becoming disgusted with his treatment and the delay in atoning for it, he has left the department and engaged in other pursuits, leaving the execution of his contract to a competent expert and attorney.

After Dr. Gwynn's arrest I conducted the experiments in dry printing alone, and although a successful result was declared impossible by experts and professional men of great repute and experience, I had the satisfaction to continue them to a perfect success.

Your predecessor, though frequently and earnestly warned by many treasury officers and other interested parties that the attempt to print dry would be a failure, steadily encouraged me to persevere, although he could not avoid much apprehension as to the result.

Before Mr. Chase relinquished the charge of the department he had an opportunity to see the dry printing presses, with all their adjuncts, as stated by him in a letter to a committee of Congress, dated June 3, 1864, "operating simultaneously, and in daily use, producing dry printed impressions, of unexcelled perfection and beauty."

While the matters above narrated were occurring the growth of the division continued. In April, 1863, a new issue of bonds became necessary, and I suggested to the Secretary the economy of printing them in the treasury. The necessities of the public service would not allow sufficient time to prepare the plates at the department, but I proposed to print them from plates prepared in New York. These suggestions were made of record on the 18th of April, 1863, as follows:

"TREASURY DEPARTMENT, BUREAU OF CONSTRUCTION,

"April 18, 1863.

"SIR: In reply to the oral inquiry of the Assistant Secretary—'if the bonds for a new loan can be prepared in this department within six weeks'—I have the honor to submit the following report and suggestions:

"The *entire* work cannot be done in the department in the time specified.

"In order to insure the desired speed, with more economy and safety than attend the present issue, as well as to give the bonds a distinctive treasury characteristic, I respectfully suggest:

"First. That one or more of the bank note companies, and Mr. Baldwin, be employed to produce the plates for the faces of the bonds for printing in the treasury building.

"Second. That Mr. Westbrook be employed to produce the plates on his new plan (of an imprint from the grain of wood) for the backs of the bonds, for a like purpose.

"(I may say in this connexion that I consider Mr. Westbrook's invention greater security for bond backs than geometric lathe-work, but useless for a *currency*, or any note intended for *universal circulation*. The reasons for this opinion I will give in detail whenever the Secretary desires them.)

"Third. That the plates so prepared be printed in the treasury on the (now idle) presses. This can be done at the rate of about ten thousand sheets per day, without interfering with fractional currency. If the bonds average one thousand dollars each, this would be about ten millions per day.

"Fourth. That a surface print in gold or bronze of some characteristic and appropriate design, which can be prepared by treasury engravers, be printed on the bonds as a distinctive treasury mark.

"Fifth. That the bonds be printed on paper now in the treasury. Dr. Gwynn has on hand about 250,000 sheets of paper not yet converted into membrane, which he does not offer under his contract because he has improvements in-

vented since its preparation, which he desires to use on the currency. It is, however, distinctive in its character—differs from all other papers—has the non-photographic property, and is well adapted for bonds. It is a mooted question whether it is not sufficiently protective and distinctive to render the printing of the backs unnecessary. If so, the daily product can be doubled and the cost largely lessened. I enclose some of this paper on which currency proofs were taken for the Secretary's inspection.

"These suggestions are respectfully submitted for consideration.

"I have the honor to be, very respectfully,

"S. M. CLARK.

"Hon. S. P. CHASE,

"*Secretary of the Treasury.*"

Two of the companies, viz : the American and National Bank Note Companies of New York, declined to furnish engraved stock, (which includes bed-pieces or dies, rolls, original cuttings of lathe-work, &c.,) and the plates made therefrom, unless they were allowed to print from them all the impressions that should be needed. In view of the excessive prices demanded by them for the printing, Secretary Chase declined to fetter his contract for stock and plates with any agreement for printing at the rates then demanded, and upon their decision not to furnish plates on any other condition than that they should print from them, he addressed the following letter to Mr. Hatch, president of the American Bank Note Company :

"TREASURY DEPARTMENT,

"May 23, 1863.

"SIR: Your note of the 22d is just received. The letter of your predecessor, dated March 25, was in reply to mine of January 31 to Mr. Cisco. In my letter I had expressed the understanding that the dies, plates, &c., from which the United States notes were printed belonged to the government, and their custody subject to the directions of the department. The reply of your predecessor controverted this position; and as I found that the understanding of the company differed so widely from that of the department, I did not think it just to insist on the latter in disregard of the former. The printing, therefore, continued as before. I did, however, express both to your predecessor, and to other gentlemen connected with your company, my entire conviction of the correctness of my views, and my purpose not to concede in future, as a right, what I yielded temporarily to the contrary conviction of the company. When, therefore, I proposed for designs for the new national currency I had no thought that the question as to the ownership and custody of the dies would be renewed. It seems, however, that I was mistaken.

"In your letter you expressed your intention to concede the ownership of the dies to the government, and their custody to the exclusive direction of the Comptroller, but only conditionally; and even this you do upon the ground that you are bound to presume that in making the requirement I desire to subserve some good purpose, which I do not deem it proper to disclose, and that I am willing to take upon myself the whole responsibility of the dangers apprehended by you. Your intimation that I have any purpose which I do not deem it proper to disclose is equally unwarranted and offensive; but it is, on the other hand, quite true, that I am entirely willing to take the whole responsibility of whatever I think necessary to the most safe and efficient conduct of the public affairs under my direction.

"The condition on which you make your concessions of the ownership and custody of the dies to depend is inadmissible. I can make no stipulations as to the printing to be executed from the dies, bed-plates, rolls, or transferred plates.

which I propose to have prepared for the government. I shall, however, aim to do justly and liberally with whatever company or individuals may execute the whole or part of that printing.

"Sincerely regretting that your determination makes it impossible for the department to avail itself of the ability, talent, skill, and means controlled by your company,

"I remain, yours, very respectfully,

"S. P. CHASE,

"Secretary of the Treasury."

"GEO. W. HATCH, Esq.,

"President American Bank Note Company."

At the same date the following letter of like purport was addressed to Mr. Shepard, President of the National Bank Note Company :

"TREASURY DEPARTMENT,

"May 23, 1864."

"SIR: Your note is just received. I do not desire to create the slightest embarrassment for you. If, therefore, your desire to consult one or more of your trustees in relation to the subject-matter of my letter of the 20th instant makes a delay of your answer until Monday convenient to you, I shall not object to it.

"I regret that you find the main features of the matter to be considered so 'radically different' 'from what had been expected.' I supposed that the tenor of our repeated conversation had left no doubt upon your mind as to the purpose of this department to insist on the ownership and on the direction of the custody of the dies and plates used in printing notes and bonds. You are aware that I regarded such ownership and custody as the right of the department, under its former contracts for printing with the two companies. As this view was not conceded, I did not insist on the right, but continued the printing as before. In a new contract you could hardly expect that I would leave this question open to controversy.

"My purpose now is to obtain dies and plates suitable for printing the national currency, and having obtained them, to employ in printing them those parties who will do the work in the best and most prompt manner for a fair and just compensation. I design to come under no stipulation which will at all embarrass the department hereafter in such action as the public interests may really require; while, at the same time, I propose to deal justly and liberally with all who render service to the government.

"I send you this note in order that you may labor under no misconception whatever. I desire no proposals for dies or notes coupled with any other condition than that of payment for them when they are prepared.

"Yours, respectfully,

"S. P. CHASE,

"Secretary of the Treasury."

"F. SHEPARD, Esq.,

"President pro tem. of National Bank Note Company."

The only parties in New York, therefore, whom Mr. Chase could contract with for the engraved stock and plates were the Continental Bank Note Company, a new concern with inferior facilities, and a Mr. Baldwin, who also desired to engrave work for the government. An agreement was therefore made with the Continental Company for the engraved stock and plates of two of the four denominations of bonds to be issued, and with Mr. Baldwin for the other two. Very great delay occurred in the delivery of the plates by both these parties, but they were finally delivered, and printed in the department, with the exception of the denomination of one hundred, which were printed in

New York. The sum saved to the treasury by the mere printing of this one series of bonds in the department was, as appears by the record, \$37,906 50.

Subsequently similar arrangements were made for engraved stock and plates in New York, and printing in the treasury building other issues. The stock, with one set of plates, was thus procured for one and two years five per cent. notes, the additional plates necessary made in the department, and all printed in this division.

The leading companies having withdrawn their refusal to execute engraved work for the treasury without doing the printing, were employed to make the engraved stock and one set of plates for the above named issues.

The plates for the fourth series of 5-20 coupon bonds; for all the 10-40 bonds, both coupon and registered; for the 5-20's of the seventy-five million loan, and for those of the forty million loan, both coupon and registered; for the new issue of 7-30 notes; and for a portion of the bonds required for the conversion of the first issue of 7-30's; for the compound interest notes; and for the fractional currency, were all prepared and printed in the department, as well as the plates for the certificates of indebtedness, for the treasury drafts, and for various other work required by current business.

The engraved stock purchased from the bank note companies, added to that produced in the department, together with that which its staff of artists was capable of producing, rendered the department entirely independent of these monopolists. The change from a condition of complete dependence upon them to a condition of complete independence, with a large saving of cost and great increase of convenience, was no inconsiderable result, and involved great and anxious labor.

In detailing the growth of the division, it is proper to record that this growth has been retarded, to some extent, by the non-fulfilment of measures which were originally inaugurated for promoting its efficiency, usefulness, and economy. When the contracts with the New York bank note companies for the engraved stock and one set of plates for the currency of the national banks were contemplated, it was with the intention of making in this department, if it should be found necessary or desirable, by the process of transferring from the engraved stock so acquired, the very large number of plates that would be necessary for the banks then organized and those about to be organized, and also for printing more or less of their issues in the treasury building. The great saving of cost that would be thus effected from the rates first demanded by the bank note companies—more than half a million dollars on the mere transferring of the plates alone—as well as the greater security that would be attained by printing at the department, induced your predecessor to favor the plan of doing this work in the treasury.

After the appointment of the Comptroller of the Currency this plan was changed. This officer has steadily opposed transferring and printing of the national currency in the treasury, deeming it less safe for the department (as appears by his testimony before a committee of Congress) to employ its own agents, under its immediate control, than it was to employ the New York bank note companies, upon whom there was no treasury check whatever, either for paper, printing, or issue. The economy that would be effected was ignored.

This opinion appears to me the more incorrect in view of the fact that all the issues of the national banks ultimately pass through this division. Every dollar of the national currency thus far delivered to the national banks by the Comptroller is numbered, trimmed, and sealed in this division. When it is received from the New York bank note companies, it is delivered to me to be finished, and then returned by me to the Comptroller before it is transmitted to the banks. So that, in point of fact, the risk of handling the sheets in New York is added to the risk of handling them in this division. The bonds, also, which are first printed in this division, and delivered to the Register, and sub-

sequently purchased by the national banks for deposit with the Treasurer of the United States and with the Comptroller of the Currency, as security for government deposits, or as security for the circulating notes, come back again to the division for printing their indorsements, thus making them twice handled by its operatives. This also goes to show, in my judgment, the unsoundness of the Comptroller's opinion, as the notes he has issued, and bonds received by him, have passed through my hands without, to this date, the loss of a single dollar in this division.

The presses and machinery prepared for transferring and printing the currency of the national banks have thus remained idle, and their cost has added to the expense of organizing this division, without as yet any corresponding benefit.

In view of the possible transferring and printing of the plates in the treasury, your predecessor had decided not to allow the original dies to be hardened in New York before they were delivered to the department. To appreciate the necessity for this action, it must be observed that *duplicates* of the work cannot be made, by the transfer process, until after the original dies or bed-pieces are hardened. When they *are* hardened, duplicates can be made from them with a transfer press in a few moments. Secretary Chase was of the opinion that they should not be hardened before they came to the treasury, because, if hardened before delivery, there would be a division of responsibility as to their fraudulent reproduction; and if any duplicates should surreptitiously get into use, they would afford no means of determining whether they were duplicated in New York or in the treasury.

He therefore wrote to the Continental Bank Note Company, who were then preparing the dies for the \$5 and \$10 national currency notes under their contract, specifically directing them not to harden the dies for the work, until after the proofs had been sent to the treasury and approved. Notwithstanding this direction, the Continental Company hardened the dies before sending the proofs, and thereupon Mr. Chase sent the president of the company the following letter:

"TREASURY DEPARTMENT,

"September 25, 1863.

"SIR: I am in receipt, through Mr. W. D. Wilson and Mr. Ormsby, of the proofs of the five-dollar and ten-dollar national currency notes engraved by your company, which will have my careful examination.

"I am surprised to find that all the dies of the obverse have been hardened, as proven by the transfers now exhibited to me. On the 10th, and again on the 11th instant, I wrote you distinctly directing that none of the work should be hardened until the proofs were approved, and I understood that you would not harden them.

"I am aware that the dies can be softened, and alterations made, and be again hardened for use; but your action in hardening them has rendered nugatory my action to avoid any division of responsibility, as suggested in my letter of the 11th instant, and assented to in yours of the 12th instant, by the appointment of an agent of this department to take charge of them when they were hardened. As they have been out of the department's custody since they were hardened, of course no complete responsibility can be assumed by either party.

"I much regret your action, and desire an explanation.

"Very respectfully,

"S. P. CHASE,

"Secretary of the Treasury.

"ALEX. C. WILSON, Esq.,

"President Continental Bank Note Company, New York."

Subsequently it was ascertained that the American Bank Note Company were preparing, without any authority or contract therefor, the work for the \$5 and \$10 notes from the same design and for the same issue as were being prepared by the Continental Company under contract. Mr. Chase did not stop their work, because, as he advised them on the 14th November, 1863, "he was unwilling to institute proceedings against them, and because, also, he thought it not impossible that contingencies might arise in which the government would find it useful to avail itself of their work." But a contract was made with them for the engraved stock and one set of plates for the denominations of 20's, 50's, and 100's of the same issue of national currency notes.

Mr. Chase then directed me to submit to the Comptroller, in writing, my views as to the proper course to be pursued under the existing circumstances. Under this instruction I submitted the following letter, which was personally referred by the Comptroller to the Secretary :

"NATIONAL CURRENCY BUREAU, FIRST DIVISION,

"October 30, 1863.

"SIR: After the most earnest reflection I am able to give the matter, I am prepared to recommend the following course for you to adopt in regard to the national currency :

"*First.* I would divide the denominations of the 5's and 10's, giving the 5's to the Continental, and the 10's to the American. If they will make transfers at a fair price, I would order plates from each for all the banks organized, and a sufficient number more with blanks for titles, for probable future use, and then direct all dies and original work, with all rolls and transfers, other than plates for printing, to be transmitted to you, to be by you sealed up and retained, and not mixed with the department's government stock. No plates of these denominations to be transferred at the department.

"This would divide the risk of reproduction between the two companies, and any surreptitious copies put in circulation could be distinctly charged to one or the other.

"The best security we will then possess will be in a distinctive paper.

"If the issue of a single bank is made on common bank note paper, this security will be also lost.

"I would, therefore, print all the issues dry, on membrane paper, as now prepared, which is more difficult to split than ordinary bank note paper, and cannot be obtained elsewhere than in the treasury; and, in the present state of art, such printing can nowhere else be done.

"Thus the responsibility of all transfers will be on the companies, and the responsibility of all printing on the government. All security now attainable will thus be reached for the 5's and 10's.

"*Second.* For the 20's, 50's, and 100's, I would insist that the entire work should be transmitted to you before hardening; not a single piece to be hardened. These denominations I would transfer and print in the treasury.

"If this course had been insisted upon with the 5's and 10's, there would now be no division of responsibility. It is mortifying that the companies' non-compliance with the Secretary's order should inure, as they expected it would, to their pecuniary gain and government loss; but all regrets for such results must now be merged in what is most for the safety of the banks and the people.

"If the above suggested course be thought unwise, and it is decided that it is best to transfer some of the fives and tens in the treasury, I will not shrink from the personal risk of reputation involved to myself.

"If my lifetime character cannot maintain itself against the companies' machinations, it is not worth preserving. But I cannot lose sight of the fact that if they make the public believe anything discreditable to myself, it will react to

the Secretary's injury for employing me under existing circumstances. I therefore much prefer the course herein suggested, which to me, after serious canvassing all the points, seems the most judicious, and the most likely to result satisfactorily to the department and to the people, and the most speedy way, consistent with security, to get the notes into circulation.

"Please understand that I will not hesitate to assume any responsibility, however grave, which I am desired to, where I can control the details. I only hesitate in this because the result may be unfortunate from causes *out of* my control, and in the control of those who would gladly do me and the department an injury.

"In this connexion I respectfully call your attention to the fact that the National Company have not responded to the Secretary's invitation to submit proposals for engraving the 500's and 1,000's; and also to the fact that the American Company refuse to sell the dies for the seals to the department at any price, but offer to furnish duplicates at \$10 each. These duplicates do not cost fifty cents each.

"Very respectfully,

"S. M. CLARK.

"Hon. HUGH McCULLOCH,

"*Comptroller of the Currency.*"

This paper was carefully read and examined by Mr. Chase, in the presence of the Comptroller and myself, and by him emphatically adopted in whole and in every part. He thereupon, with the Comptroller's assent, directed my recommendations to be carried into effect. Under the oral instructions of Mr. Chase, I then prepared a letter for the Comptroller's signature, directing the American Company not to harden the dies for the 20's, 50's, and 100's. This letter was duly signed by him and mailed. Some time after its date I received information that the American Company intended to disregard the Comptroller's order, in the same manner as the Continental Company had disregarded the Secretary's order of like tenor and effect, and that the Comptroller tacitly assented to their course.

I therefore addressed the following letter to the Secretary of the Treasury at its date:

"TREASURY DEPARTMENT,

"December 3, 1863.

"SIR: I have the honor to call the Secretary's attention to the matter of hardening the dies of the twenties, fifties, and hundreds of the national currency.

"I am led to believe that it is not the intention of the bank note companies to comply with the instructions of the Comptroller in the matter; and since these instructions were issued, I think the Comptroller has, in his own mind, decided not to transfer the plates, or print them, in the treasury.

"I do not ask any action from the Secretary which would prevent the bank note companies from doing the printing, but I do most earnestly desire that he should retain the option of causing the work to be done either by the companies or in the treasury, as he may himself think best.

"The action of the companies on the fives and tens, in hardening the dies against orders, resulted, as the Secretary is aware, in making a division of responsibility unavoidable, unless the companies completed the work. I seek to avoid such a result in the other denominations, and have prepared a letter to the company, which accompanies this, for which I ask the Secretary's signature if my views meet his approval.

"Transfer presses have been built and placed in the treasury to do the transferring, and printing presses to do the printing, and men hired for the work.

"I think the Secretary would justly censure me if I failed to call his at-

tention to this matter, and by such omission should leave the department open to the charge of incurring the expense for the work, and then depriving itself, *in advance*, of the power to do it with safety.

"I have the honor to be, very respectfully, your obedient servant,

"S. M. CLARK.

"Hon. S. P. CHASE,

"*Secretary of the Treasury.*"

The letter alluded to and enclosed in the above was as follows :

"TREASURY DEPARTMENT,

"*December 3, 1863.*

"SIR: You were instructed, on the 6th ultimo, by the Comptroller of the Currency, not to harden the bed-pieces for the \$20's, \$50's, and \$100's of the national currency before transmitting them to the department.

"You will please follow this instruction literally, and not harden any of the work.

"I am aware that your contract requires you to furnish one set of plates of each denomination, and that you cannot furnish them without the hardening of the dies.

"It may be that I shall not require of you the fulfilment of this part of your contract; and while I am not prepared to say that I shall not require it, it is proper to advise you that if I should not, I think it equitable to make you a fair compensation for any loss of profit on the omitted work which such a decision might involve. I wish every portion of the work to be first transmitted to the department in its original condition without hardening or transfer, and you will then be advised of what further action I may desire in reference to it.

"Yours, respectfully,

"S. P. CHASE,

"*Secretary of the Treasury.*

"GEO. W. HATCH, Esq.,

"*President American Bank Note Company.*"

This letter was immediately signed by the Secretary and transmitted to the company by mail.

Notwithstanding all this the company hardened the dies as soon as completed, for which they had the authority of the Comptroller, by his letter of the 6th February, 1864, which is published at page 302 of the report of the special committee of the last session of Congress.

Thus were all the carefully matured efforts to protect the government, and to get the work done economically, and without a further division of responsibility, frustrated, and the entire work of transferring and printing the currency for the national banks of the denomination of five dollars and upwards given to the New York bank note companies at a very great advance on the treasury cost.

The difference of opinion between the Comptroller and myself on these and other matters has led to many oral discussions between us, and some correspondence, the general tenor of which may be inferred from the following letters :

"NATIONAL CURRENCY BUREAU,

"*First Division, November 23, 1863.*

"SIR: In accordance with your orders, I send this day, by express, the first parcel of bank note paper, being 2,000 impressions with titles bronzed on an irremovable mordant, for the national currency.

"The bank note companies have told you that they can print these notes with an accurate register, according to my plan.

"I have told you that they cannot, and I now desire to place that opinion upon the record to abide the result, for I sincerely believe you will be disappointed.

"I will also place my reasons upon the record which I have so often repeated to you.

"The titles are bronzed on the sheet in exactly the position on the paper required by the proof you have given me, to appear in the proper places on the notes.

"When the companies receive this paper, they will first wet it preparatory to printing one color on the back.

"The sheets will expand irregularly in the wetting. It will then be printed and dried. It will shrink irregularly in the drying. This operation will be repeated with like results for the second printing of the back. It will then be wet for the third time for the faces. Under the alternate expanding and shrinking of the paper, the bronzed letters will now be in different relative positions from the original ones, and consequently will not appear in the same places on all the different notes. One note out of each four can be registered properly. The others cannot, except upon such sheets, if any, as happen to have been unchanged by the above process. The same will be true as to an accurate register of backs and fronts.

"If you find the result to be as I predict, you will then appreciate the force of my remark, that if I have devised a method for preventing successful imitation, which baffles all the skill, resources, and facilities of these powerful companies, the issue thus prepared would be far beyond the reach of ordinary counterfeiters.

"Personally, I have no desire to do this work; it would largely increase my care, my labor, and my responsibility, without in any way increasing my income.

"It is only a sincere conviction that it would be an economy to the government, and a safety to the people, that has induced me to urge that the work should be done in the treasury.

"My views are unchanged since my letter of the 30th October, to which you are respectfully referred.

"Very respectfully,

"S. M. CLARK.

"HUGH McCULLOCH, Esq.,

"Comptroller of the Currency."

To this letter the Comptroller replied as follows:

"TREASURY DEPARTMENT,

"OFFICE OF COMPTROLLER OF THE CURRENCY,

"Washington, November 24, 1863.

"DEAR SIR: Your favor of the 23d instant is received, and in reply I have to say that it contains the first intimation I have had from you, or anybody else, that there would be any difficulty in the accurate and uniform printing of the national currency by reason of the title being bronzed upon the sheets before they were forwarded to the bank note companies. If I had been advised that, in your opinion, these companies could not accurately print the notes over the bronzed title so that the bronzed letters should be upon each note in the same place, I should have hesitated before adopting this supposed protection against photography. It will be a matter of deep regret if the preparation of the notes for the national banks shall be delayed by reason of your not communicating your opinion to me on this point before the decision in favor of the use of the mordant had been made.

"The difficulty of making an accurate register of backs and fronts, in the ordinary way of printing, you have frequently alluded to, but until your ability

to print with the hydrostatic presses with sufficient rapidity to meet the wants of the national banks had been tested, it is very questionable whether the plates should have been so prepared (as they were prepared under your advice) as to prevent the bank note companies from giving as satisfactory impressions from them as you predict will be the case. In regard to the paper manufactured by Dr. Gwynn, I need only remark that when I first came to Washington I was assured by you that the fractional currency would be printed upon it, and be for a sufficient time in circulation for a proper trial of its merits, before we shall be ready to commence the printing of the national currency. In your letter to me under date of the 30th ultimo you say, I would therefore print all the issues dry, on membrane paper as now prepared, &c; and yet, on the 9th of November, when I put the question to you, would you advise the printing of the national currency on any paper yet manufactured by Dr. Gwynn, or in use for the fractional currency, I understood you to say that you would not, but that you expected that such paper would be prepared, and specimens would be ready for examination within five days from that time. Whether or not, after a year or more had been expended in, up to that time, unsatisfactory experiments in the manufacture of a peculiar and desirable paper, it was advisable to wait for still further experiments, and to commence the printing of the national currency on paper, the merits of which had not been subjected to the practical test of wear, I am perfectly willing to leave for the decision of your own unprejudiced judgment. As you have evidently addressed your letters of the 30th ultimo and 23d instant to me for the purpose of placing your position upon record, I have thought proper to address you this letter in order that my own may not be misunderstood.

"Very respectfully, yours,

"H. McCULLOCH, *Comptroller.*

"S. M. CLARK, Esq.,

"*Chief First Division National Currency Bureau.*"

To this letter I at once made the following reply :

"NATIONAL CURRENCY BUREAU, FIRST DIVISION,

"November 25, 1863.

"SIR : I am in receipt of your letter of the 24th instant, in reply to mine of the 23d.

"It was not my object to provoke a discussion by that letter, nor do I now propose to do so; but I cannot, in justice to myself, omit to reply to your letter.

"As you allege that I had not before told you that wet printing would not bring the bronze lettering always in the same place upon the note, I must believe it is so, though I have said it so often I can hardly see how I omitted to say it to you. But it was in reality unnecessary to say it to you, as you admit that I told you that one printing (the backs) would not register with another (the fronts.)

"It is so obvious that the same result would attend any other two printings, that your usual good judgment could not fail to see that it applied with equal force in both cases. No expert knowledge was necessary. If true in one case, it was necessarily true in the other.

"Your remark that your adoption of this *supposed* protection against photography, &c., is not just in its terms. This protection was the result of much thought, labor, and experiment. It has to this hour defied all the attempts of the scientific commission to successfully remove it, although they had the advantage of being informed of what materials it was composed. It is true that Mr. Lea has frequently asserted that he could remove it, and you have advised me that he has done so; but I have never seen a piece of paper from

which it has been removed, without also removing the engraving. Having invented it, and given it gratuitously for the use of the treasury, I was not at first willing, as you will remember, that it should be used gratuitously by the bank note companies; but I yielded this point cheerfully, on your own earnest suggestion, that the invention, though used by the companies, was used for the government. This being so, it seems hard that you now intimate that the usefulness of the invention is only a matter of supposition.

"To your next allegation, that it was 'questionable whether I had the right to devise a form which the bank note companies could not print,' my reply is, that it was not only my right, but my duty, to devise safeguards against counterfeiting. It is no part of my duty to limit those devices by what the bank note companies might be able to do. If it shall prove that my method is beyond their successful imitation, I respectfully submit that it will prove a very great safeguard against ordinary counterfeiters.

"To your third allegation, of contradictory statements on my part in relation to membrane paper, I reply that you have, doubtless unintentionally, confused what I have said about quality with what I have said about size.

"My advice of the 30th October, 'that I would print on membrane as now prepared,' in no way conflicts with my reply to your inquiry of the 9th November, if I was 'ready to print the national currency on paper that I could recommend.' You must have forgotten, or else strangely mistaken my reply, for I told you then that I had none prepared for your size. The size I was then using was prepared for fractional currency size; that prepared for your size was of an earlier make, which I did not recommend. I have not, even at this day, any prepared of your size of the kind I recommend. I shall not prepare any until you order it. When you order it, it can be speedily prepared. I prepared the first without orders, for my inference from our conversation was, that you intended to use it. When I found, to my regret, that you did not design to use membrane paper, I of course decided not to prepare any for your use, (which would be useless for fractional currency,) unless you should thereafter direct me to do so.

"But I will not prolong my reply. I am pained by the tone and spirit of your letter more than by its words. I had hoped to meet your cordial and approving co-operation in my plans to protect the public and the government. I perceive, to my great regret, that my plans are, to a considerable extent, overruled by your decisions, and that the careful study and experience of the past two years is thus, in my judgment, to that extent frustrated.

"Your decision being made, you need no assurance from me of my earnest co-operation in carrying out your views, as is my duty, to the whole extent of my ability, on such portions of your work as may come into my hands. All I wish is, that it may be of record, that the work is to be done in accordance with your judgment, and not in conformity with mine.

"I trust this letter will not be deemed in any sense disrespectful. Nothing is further from my mind than even a show of disrespect. I am sorry that my plans are not to be carried out; yet, if they are not in accordance with your judgment, you do right not to carry them out; but on you, not on me, must rest the responsibility.

"Very respectfully,

"S. M. CLARK.

"HUGH McCULLOCH, Esq.,

"Comptroller of the Currency.

"P. S.—November 27.—The above was written at its date, but was not handed to you, because upon the morning that I designed to leave it at your office you received from the bank note company a proof of their work, verifying

my prediction (recorded on the 23d instant) as to the inability to do the work accurately with wet printing.

"Upon further reflection, it has seemed to me best to hand it to you, in order that it may be put on file."

To this letter no reply was made by the Comptroller.

The lapse of time, and more experience, have failed to convince me of the wisdom of these alterations in the original plans; nor can I yet perceive what advantage the government can possibly derive from getting the work upon its issues done out of its immediate control, by agents who are responsible only to a private corporation, upon whom there is no treasury check whatever, and who execute the trust at a distance from the seat of government at a greatly enhanced cost, in addition to the cost and risk of bringing the printed sheets to this city; while they retain all the original dies and transferred plates in their own custody, instead of their being deposited in treasury vaults. When it is remembered that the notes ultimately pass through this division, the error of the Comptroller's opinion becomes, in my judgment, more apparent.

The difficulty of getting seasonably from the public printing office much of the currently needed letter-press printing, such as blank forms, circulars, &c., induced your predecessor to direct me to establish a small experimental printing office in connexion with this division. This was accordingly done; a few small fonts of type procured and one compositor employed. The experiment proved satisfactory, and was soon found to be a necessity from other causes. The number of forms required for surface-printing, as well as the printing of indorsements upon all the bonds and other securities which were deposited with the Comptroller and Treasurer by the national banks, rendered a printing office indispensable in some portion of the building, as the work on them is so urgently required as to preclude the possibility of sending it elsewhere to be printed, while the amount, sometimes nearly two millions of dollars per day, would render their transmission to and from a distant office at the department's risk very hazardous. The great convenience resulting from the arrangement gradually led to the enlargement of these facilities, as well as the addition of a ruling machine for ruling blanks, &c. Step by step this business has increased, until a sufficient amount of type and presses have been accumulated for all treasury letter-press printing, with appliances for ruling all its forms and tables, as well as for ruling all the blank paper required by the department at much less cost than formerly.

The large number of impressions of letter-press printing required by the various loans made a necessity for stereotype plates and their frequent renewal; while the great delay in getting them from any foundry within reasonable distance caused serious hindrance to the public business, and created great dissatisfaction among those dealing with the government. This led to the addition of a stereotype foundry to this division, which is now in successful operation, producing in a few hours plates of a superior quality to those which the department was before compelled to wait days and even weeks to obtain. The cost of these plates has also been largely reduced from the prices formerly paid for the work, and the stereotype foundry has proved to be a very important and useful adjunct to the division.

The same causes which led to the establishment of this foundry also led to the erection of suitable batteries for electrotyping, and all electrotpe work required in the department is now executed in this division, at a great saving of time and expense.

The celerity and economy of production of the mechanical work done in this department have become so apparent that both the State and Post Office Departments have made application for work which was immediately required, which could be more rapidly executed here than at the places from which they were accustomed to obtain it. Under your authority work has been done for

these departments, which is to be paid for from the proper appropriations under their control.

The work done for other departments has been of a character usually obtained by them from some northern city. For the State Department there has been engraved a new exequatur plate, from which its present supply has been printed, and also a new plate for passports, which is nearly ready for printing. A supply of passports was also printed from its old plate. For the Post Office Department all the money orders so far issued have been double-numbered in this division by the numbering machines.

The labors of this division have therefore largely increased beyond what the mere issue of government notes and securities would have required, and far beyond what any one would have imagined at the outset, but the convenience of the department has thereby been materially promoted, with a large saving to its revenue; while it has enabled the treasury force to transact the enormous amount of business which the war has engendered, more readily and promptly and satisfactorily than could possibly have been done if this division had not been called into existence.

PRESENT CONDITION OF THE DIVISION.

The present condition of the division is, therefore, one of independence of extraneous aid for the work it has to perform. It now possesses within itself the means of preparing and printing all government issues, and all printed work required in the operations of the treasury. Nothing but the raw materials and motive power are required to be furnished. It is prepared to make and repair its own machinery, manufacture its own paper and ink, engrave and print its own plates, and need not go outside the treasury walls for the execution of any of its present work which the exigencies of the public service may require.

In view of these facilities, now in possession of this division, it is, in my judgment, matter of regret that it is not charged with the production of the currency issued by the national banks; and it is still more to be regretted that, by a recent decision of the Comptroller of the Currency, which I learn only from the newspapers, the printing of the small notes, authorized by an act of the present Congress to be provided for those banks, is likewise to be done outside of the treasury and of its control.

I regret that these means and facilities are not better appreciated by the Comptroller, because the question of printing practically results in the simple issue of who shall hire the journeymen. The work would probably be mostly done by the same men wherever printed; and in effect it had only to be decided whether the government should hire the men, or whether the companies should hire them, and charge their profit on such hiring. It is well known, both here and in New York, that the award of this printing to the companies will result in lessening the facilities of the division, as it will thereby be depleted of more or less of its journeymen, who have awaited the announcement of this decision to determine whether they would work in Washington or New York.

Under the instruction of your predecessor, a new fractional currency is now in course of preparation to take the place of the present issue. This course seems unavoidable, to protect that portion of the public which will not protect itself by the exercise of ordinary diligence in scrutinizing paper money. The counterfeit issues, after they are artificially worn and soiled, which the counterfeiters are very skilful in doing, become difficult to distinguish from the genuine, except by some care in their examination; and many of those who handle this currency receive and pay it with scarce any examination whatever. The only course, in my judgment, when a counterfeit gets into the channels of circulation, is, therefore, to make a new issue, radically differing in size and style

from the counterfeited issue, and withdraw the latter from circulation. This is what your predecessor proposed to do. If the issue now preparing should be successfully counterfeited—a not impossible event, for it is a saddening fact that much rare talent is thus dishonestly employed—another change will be required, unless by that time specie payments should be resumed, and the now hoarded small change of the country again come into active use.

It was designed to issue this new currency printed exclusively upon the national paper, and to print it dry. In the present stage of art, this paper can be procured nowhere else in the world except from the treasury, nor can it, at present, anywhere else be printed dry. It is expected that these two distinctive features will render the successful counterfeiting of the new currency more difficult. It will certainly, so far as the capacity of experts to detect it is concerned, for these differences from ordinary paper and dry printing are unmistakable by any one conversant with the work of engraving and printing. But it cannot be denied that no measures yet devised will protect those money takers who will not give time, or exercise judgment for its examination in receiving and paying it.

The machinery for dry printing is now, and has been for some months, in successful running order, producing daily a large number of impressions, much superior to any impressions by wet printing. Any number of dry-printing presses can be operated simultaneously, without interference with each other, by the peculiar and novel adjuncts devised for the purpose. But ten of them are now in active use, and, although a pressure of more than two hundred tons is exerted at each impression, yet an impression can be taken in a few seconds. Experience proves that impressions can be taken as fast as the plates can be inked and put in the press, (the process of inking being the same as for wet printing,) and this is the only limit to the rapidity of their execution; while every impression is not only perfect in itself, but each is likewise an *exact* counterpart of the original—a result impossible by any wet printing. During the last two months not a single imperfect impression has been produced on any one of the dry presses now in use; while, by the wet presses, the production of imperfect impressions is daily reckoned by hundreds. The work of both wet and dry printing is done by journeymen for what are technically termed “piece prices”—that is, a given price per thousand sheets for the number of impressions printed. The piece prices paid for dry printing are nearly twenty per cent. less than for wet printing; and when the operatives become expert, it is expected that the entire cost, including wages of valve-tenders and feeders, will be less than the cost of wet printing.

This official announcement of these results, attained under ceaseless opposition, is, to me, peculiarly gratifying.

The machinery now in use in the division is thus enumerated:

Ten steam-engines, from four to thirty horse-power each.

Seven engine lathes.

Two planing machines.

One upright drill.

One circular sharpener.

Two parallel sharpeners, and other machinist's tools.

Fifteen transfer presses.

Seventy-two hydraulic presses.

Four hydraulic receivers.

Twenty-five hydraulic pumps.

Ninety-six roller presses.

Five paper presses.

Six Hoe & Co.'s cylinder presses.

One Washington press.

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One ready proof press.

Two paper engines.

Six ink mills.

One stereotype press.

One stereotype planer, with other tools for stereotyping.

Three batteries for electrotyping.

One guillotine paper cutter.

One upright paper cutter.

Twenty-two numbering machines.

Nine trimming machines.

Seven separating machines.

Fourteen sealing presses.

Four double-acting separators for fractional currency.

Two pentographs.

One ruling machine for paper.

One ruling machine for metal.

Making a total of three hundred and twenty-four engines, machines, &c.

There are now employed in the division, in connexion with this machinery, 237 male and 288 female operatives; but the number varies more or less, from time to time, as the exigencies of the public service require.

DIFFICULTIES ENCOUNTERED.

Some of the difficulties which have been encountered in creating this division have already been alluded to in this report, in detailing its origin and growth. The opposition to its successful establishment was steady and persistent, and since it has been successfully established like opposition to its progress has continued to be apparent in various forms. From the beginning of the work until the present time it has manifested itself through many different channels, both from within and without the department. Most of that from without the department has, not improbably, been supposed to originate with the New York bank note companies, though not at all times traceable to them. It is not charitable to suppose, although it has been so asserted, that the opposition manifested by those within the department had the same origin.

It was natural that the bank note companies should oppose the organization of this division. The very large amount saved to the treasury by its operations lessened so much the gains of these companies. This was particularly true of the older companies, the American and National. The Continental Bank Note Company, a new concern, was put in operation in New York, with resources and facilities greatly inferior to those of the other two companies, for the special if not the sole purpose of doing the government work, which had been, up to the time of this company's formation, monopolized by its older rivals. It had, therefore, no present gains to lessen. Its profits were prospective. The complete organization of this division being likely to render the employment of the Continental company neither necessary nor desirable, intensified their opposition, and its officers were more bitter and vindictive, or at least more undisguisedly exhibited their vindictive bitterness, than the officers of the American or National companies.

The first openly acknowledged attempt to oppose your predecessor's policy of producing the government issues in the treasury came from the president of the Continental Bank Note Company, in the shape of written charges, with specifications, signed by himself, and addressed to the Secretary of the Treasury, against my personal character. It was supposed by this president that if he could induce the Secretary not to employ me upon the work the enterprise would fail. He seemed to be, or chose to appear, ignorant of the fact that I was the Secretary of the Treasury who was guiding the operations of the division, and that I was simply his agent in effecting its organization.

These charges were allegations only, and were not attempted to be sustained by proof. They had, however, a careful investigation by Mr. Chase, who became satisfied of their untruth, and that they originated only in interested, if not malicious, motives. He therefore dismissed them as unworthy of his formal official action. They were subsequently withdrawn by the president of the company, and submitted by him to a committee of Congress. This committee, after examining the charges, and finding them wholly unsupported by proof, and that their author stated in his testimony before them that "he knew none of them to be true personally," (Report, page 140,) refused to give them further examination, or to enter them upon the record of the committee. I am not aware that the company intends to reproduce them in any other form, or before any other tribunal.

The American Bank Note Company, through its then president, Mr. Edson, made an elaborate argument to your predecessor against the organization of this division, and endeavored to prove the greater security which would result from having the work done by their company than would attend its execution in this department. The argument of Mr. Edson, which is the same since submitted by the present president of the company, Mr. Hatch, to a committee of Congress, was, that, in view of the changes of administration to which the government was liable every four years, involving change in the authority to produce issues, as well as to hold the custody of the plates, dies, &c., it was safer to trust the company than some possible incumbents of the treasury offices hereafter.

I failed to perceive the cogency of this reasoning, as applied against the government and in favor of the company. On the contrary, it appeared to me that its force, if it had any force, was *against the company* and in favor of the government, inasmuch as the administration of the company is liable to change every two years, while the executive term of office is usually at least four. One of these changes of the company's administration occurred under your predecessor, producing a change of policy on their part, and imposing upon the government the necessity of trusting new agents.

Your predecessor was not convinced by this argument of any impropriety in his efforts to produce the government issues economically in the treasury, and therefore continued his exertions to that end.

Incidental and petty opposition, however, manifested itself almost daily, and various obstacles to the growth of the division were constantly encountered. Many of these were ingenious, and craftily devised; others were simply stupid, and only served to show the agency of the bank note companies in producing them; but, as they have all been, so far, successfully met and overcome, it is not deemed necessary to prolong this report by their recital.

The next organized attempt to impede and prevent the success of this division came originally from the American Bank Note Company, though other companies, and parties in the treasury, afterwards came to its assistance in the work. This attempt, at its commencement, took the same shape as that from the Continental company, viz: personal accusations against myself. An opposition member of Congress was induced to proclaim these charges on the floor of the House of Representatives, which he soon expanded into general charges against the system inaugurated in the treasury for printing its notes and other government securities, and finally into charges against the Secretary of the Treasury himself.

When the charges assumed this shape a special committee of the House was demanded by one of its leading members, to investigate the matter and report the result of its investigations.

Congress promptly raised this committee, consisting of nine members, and it was in session during the months of May and June, 1864. It was organized on the 30th of April, 1864, and, on the 30th of June following, after what

seemed to its members a very thorough investigation, reported the result to Congress in a volume of nearly 400 printed pages, in which they summed up their conclusion as follows :

"Reviewing the whole case, the committee are fully persuaded that these charges were, in part, the result of an effort on the part of some to break up the plan of printing in the Treasury Department, and partly the result of a conspiracy on the part of Colonel Baker and the female prostitutes associated with him, by the aid of coerced testimony, to destroy the reputation of Mr. Clark, and, by the odium thus raised against the Treasury Department, shield himself and justify his unauthorized arrest of one of the officers in the printing bureau. The injury thus wantonly inflicted, and the publicity given to these shameful and unfounded charges, appear in a still stronger light when contrasted with the exceedingly weak and inadequate evidence adduced to sustain them.

"The committee, therefore, report that the charge made by the honorable James Brooks, that the treasury of the United States had been 'converted into a house for orgies and bacchanals,' is wholly unwarranted by the facts, in the highest degree unjust and injurious, both to the superintendent and employees in the printing bureau of the treasury; that the other charge, that millions and millions of the public money had been sacrificed, and still more was in danger of being sacrificed, by the system of printing public money now in use in the Treasury Department, is not only unwarranted by the facts, but no evidence has been adduced to show that a single dollar has been fraudulently issued under the system of printing now in use. On the contrary, the plan of doing the work in the Treasury Department has facilitated the issue of the currency, and very greatly reduced the cost of manufacture. It secures to the government the ownership and custody of the plates and dies, which would otherwise remain in the possession of commercial parties in no way officially connected with the government.

"The committee find that Mr. Clark, the superintendent of the printing bureau, has conducted the affairs of his department with great energy and skill, and has made its operations successful against formidable obstacles and discouragements."

The committee closed their report with the following resolution :

"*Resolved*, That the policy of printing public money in the treasury has resulted in a great saving of expense to the government, and security against fraud, and the affairs of the printing bureau have been administered with marked ability and integrity."

Thus ended the second organized attempt to break up this division. The examination of witnesses by this committee was wholly *ex parte*. No opportunity was afforded me, or any other representative of this division, to refute the charges preferred against me, and against its system of business. The charges were simply overruled and rejected by the committee by reason of the absence of evidence to sustain them.

When I learned that this committee was about to adjourn without allowing me opportunity to defend myself, or the division of which I had charge, because, in the judgment of the committee, no defence was necessary, I addressed them a letter asserting the untruth of such charges as were rumored in the newspapers, and asking to be informed what charges were preferred against me or against the division, and to be allowed opportunity of disproof. This letter, though entered upon their record, elicited no reply. A copy of the letter will be found in the Appendix, marked F.

None of the requests enumerated in the letter were complied with, and the committee closed its sittings and reported, without hearing me or any witness in my behalf, or in behalf of the division.

It is therefore, in my judgment, not only a right, but a duty, to make brief record in this report of the parties employed, and the proceedings resorted to.

to obstruct the treasury policy, and accomplish the designs of the bank note companies.

The action of Congress is, at all times, to be respected by officers of the departments. I yield to no one in the great deference and respect I ever manifest for its collective wisdom. But this does not impugn my right to examine the action of an individual member, especially when the action of that member is not sustained by his peers.

The member who was induced to proclaim the false charges on the floor of the House of Representatives was the Hon. James Brooks, of New York. Having preferred the charges, he was, by the usual parliamentary courtesy, placed by the House upon its committee.

Of his fitness for the duty which thus devolved upon him, I prefer that he should be his own exponent. In making the charges he stated, as reported in the Congressional Globe, that "it was with the greatest difficulty he could organize a three-cent newspaper establishment so as to prevent stealing." And again when before a tribunal of justice in New York, charged with mutilating the ledger of a commercial company in which he was a partner, with the intent to cheat one of his associates, he said, upon the witness stand and under oath, as reported in the daily papers:

"Question by counsel. Look over this account and show me where the discrepancy arises that you referred to in your direct examination.

"Answer by Mr. Brooks. O, I can't; I am no hand at figures; I do not keep the accounts of my own house even; it would take me half an hour or an hour to figure the thing up."

With this voluntary self-elucidation of his own competency and fitness to examine and justly criticise the accounts of this division for a period of years, covering transactions which at times amounted to many millions of dollars per day, I am not surprised that he said of me and my accounts in his minority report to Congress: "He keeps no ledgers, balances no books, for an accountant to see and understand at a glance. The eye is wearied and the mind fatigued by innumerable figures of his," &c., &c.; nor did it excite surprise that he should thus report, *after* he had propounded to me, before the committee, the following questions, and I had, under oath, thus responded:

"Question by Mr. Brooks. Is there anything like a record, showing what has been done each day?

"Answer. Yes, sir.

"Question. Is there anything posted on one book so that you can see at a glance what has been done in a single day in the different branches?

"Answer. Yes; it is posted on a single sheet. You can go with me to-night and see the report of the day's work, showing the entire progress of the day."

Nor need it excite surprise that when the Hon. Mr. Brooks subsequently examined these records, as he did, in my presence, on the 6th of May following, that they "*only wearied his eye and fatigued his mind*," although these same records can be, and are daily, "*comprehended at a glance*" by many of the female employes of this division.

During the time this committee was in session, it is within my knowledge that the Hon. Mr. Brooks was in frequent if not constant communication with one or more officers of the American Bank Note Company. Many of the questions propounded by him to witnesses—indeed, all his questions which were pertinent to the engraving and printing business of this division—bear intrinsic evidence of having been prompted by these officers, or by some interested experts. They exhibited an expert knowledge which the Hon. Mr. Brooks did not profess to possess.

It appears also from the committee's report (page 185) that my evidence before that committee was submitted by the Hon. Mr. Brooks, for criticism, to one of the officers of the American Bank Note Company, and that this officer was

permitted to review that evidence in writing, and publish his review with the committee's documents. (Report, page 367.) This was the more oppressive to me, in view of the fact that I, the party on trial, was not permitted to see or know any charges or evidence against me that were in the possession of the committee; while an affidavit, submitted by me in disproof of certain rumored charges, was abstracted from the files of the committee without its chairman's knowledge, and without the knowledge of its clerk, to whose custody it was confided, and was subsequently seen in the possession of one of the hirelings of my accusers. It is also a matter of notoriety that the American Bank Note Company had been very lavish in its expenditure upon the crusade against this division. But it is only with the *action* of the Hon. Mr. Brooks, in throwing difficulties in the way of the division, and with the instruments by which he was aided in that work, that this report is concerned. It is beyond my power to sit in judgment upon his motives.

The chief coadjutor of the Hon. Mr. Brooks, in his labor of promoting the object of the bank note companies, was the man Baker, who had been, and for aught I know still is, employed as a detective in one of the departments. As to Baker's fitness to be an associate of the Hon. Mr. Brooks in this work, I know nothing.

Baker was ceaseless and untiring in his unscrupulous efforts, for many months, in coercing testimony to form a conspiracy; the fact of his coercing testimony being attested by the evidence of Mr. Jordan, Solicitor of the Treasury, as given under oath before the committee, and the fact of his engaging in a conspiracy being certified by the committee of Congress, as already quoted. When this testimony so produced was collated before the committee, it was, upon examination, promptly rejected, and refused a record. It may be that the great labor and time devoted by Baker upon this business was thus gratuitously, and with no other motive, devoted to the public good, though I do not know anything in his reputed character or antecedents to warrant such a conclusion.

The efforts of the Hon. Mr. Brooks, even though aided by Baker, failed to convince the committee that there was any foundation for these charges; but as the Hon. Mr. Brooks and the bank note companies have widely circulated printed copies of the subject-matter attempted to be introduced as evidence before the committee, they have engendered much prejudice against this division among those who only read their charges as promulgated in the Hon. Mr. Brooks's New York newspaper, and in the pamphlets printed for the American Bank Note Company. I have therefore deemed it my official duty to present in my report this explanation of the matter.

The President of the Continental Bank Note Company, Mr. A. C. Wilson, also appeared before this committee with charges against me, and presented, as part of his case, the report of a committee of a former Congress in reference to the discharge of my duties as engineer of the office of construction under this department. My reply to those charges was made at the time to the then Secretary of the Treasury, Mr. Chase, and placed upon the files of the department. This reply was not before the committee. In justice to Mr. Chase, who placed me in charge of this division, after a committee of Congress had reported against my employment in the Bureau of Construction, (although Congress took no action on that report,) I subjoin my letter of reply in the Appendix to this report, marked G.

This Mr. Wilson's original opinion of my defence against these charges, brought against my official conduct in the Bureau of Construction, will appear from the following extract of a letter, written by him to me at the time he read my reply, and now on file in the department. He wrote: "*I need hardly assure you of the absolute conviction of your integrity which it enforces.*" This was written by him on the 1st of July, 1863; but on the 7th of May, 1864, after his pecuniary interests were unfavorably affected by my subsequent labors in this

division, he reproduced before a committee of the present Congress, and in proof of his allegations of my "dishonesty and incapacity," these charges made by a committee of a former Congress against my action as chief of the Bureau of Construction.

I shall be glad of an opportunity to review and refute *all* of the charges made before this committee of the present Congress, but the Secretary may not deem the rendering of this report such an opportunity, and I therefore omit an examination of the charges in detail.

I forbear at present from making any further exposition of the difficulties and opposition which have been encountered in organizing and perfecting the work under my charge. I think sufficient has been adduced to show that this opposition emanated from those whose pecuniary interests are affected by its success.

AMOUNT OF WORK.

The quantity and amount of work upon the currency and securities in this division from the date of its organization to the 1st of October, 1864, is properly divisible into three classes, viz:

First. Currency and securities printed wholly or in part by the New York bank note companies, and finished in this division. These aggregate 12,786,214 sheets, and amount to \$629,305,900.

Second. Currency and securities printed and finished in this division. These aggregate 6,693,257 sheets, and amount to \$1,636,281,239.

Third. Securities which have been delivered to this division by the Treasurer of the United States and the Comptroller of the Currency, for printing indorsements and certificates thereon. These aggregate 20,022 sheets, and amount to \$52,375,350.

CLASS No. 1.

Statement No.	Character of issue.	Issued under act of—	Sheets.	Amount.
	The first class is composed of—			
1	6 per cent. coupon bonds.....	July 17 and Aug. 5, 1861..	152, 502	\$122, 501, 500
2	5-30 6 per cent. coupon bonds, series 1 and 2..	February 25, 1862.....	391, 203	200, 221, 500
3	5-30 6 per cent. coupon bonds, series 3.....	February 25, 1862.....	61, 228	6, 122, 800
4	United States notes.....	February 25, 1862.....	10, 128, 911	237, 998, 600
5	United States notes.....	July 11, 1862.....		
6	United States notes.....	March 3, 1863.....		
7	Currency of the national banks.....	June 3, 1864.....	2, 052, 370	62, 461, 500
	Totals.....	.....	12, 786, 214	629, 305, 900

CLASS No. 2.

Statement No.	Character of issue.	Issued under act of—	Sheets.	Amount.
The second class is composed of—				
1	6 per cent. coupon bonds.	July 17 and Aug. 5, 1861.	41,699	\$3,629,950
2	6 per cent. registered bonds.	July 17 and Aug. 5, 1861.	4,200	367,500
4	5-20 6 per cent. coupon bonds, series 3.	February 25, 1862.	203,304	115,075,750
5	5-20 6 per cent. coupon bonds, series 4.	February 25, 1862.	278,316	147,530,450
8	Certificates of indebtedness.	March 1, 1863.	77,222	190,292,000
9	One year 5 per cent. treasury notes.	March 3, 1863.	467,763	49,314,750
10	Two years 5 per cent. treasury notes.	March 3, 1863.	150,656	121,606,000
11	Two years 5 per cent. coupon treasury notes.	March 3, 1863.	182,943	255,881,000
12	6 per cent. coupon bonds.	March 3, 1863.	97,800	63,130,000
13	6 per cent. registered bonds.	March 3, 1863.	42,230	133,125,000
14	Compound interest treasury notes.	March 3, 1863.	52,355	18,400,400
15	Fractional currency.	March 3, 1863.	3,529,064	13,851,520
16	10-40 5 per cent. coupon bonds.	March 3, 1864.	272,300	135,130,000
17	10-40 5 per cent. registered bonds.	March 3, 1864.	16,487	96,736,550
18	7-30 treasury notes, with coupons.	June 30, 1864.	147,532	110,580,000
19	Compound interest treasury notes.	June 30, 1864.	1,109,374	181,619,320
Totals.			6,693,257	1,636,281,220

CLASS No. 3.

Character of issue.	Sheets.	Amount.
The third class is composed of—		
Seven-thirty notes received from the Treasurer of the United States.	967	\$715,000
Certificates of indebtedness received from the Treasurer of the United States.	840	2,117,500
Coupon bonds received from the Treasurer of the United States.	5,445	4,851,450
Coupon bonds received from the Comptroller of the Currency.	2,670	4,928,050
Registered bonds received from the Treasurer of the United States.	5,697	14,973,550
Registered bonds received from the Comptroller of the Currency.	4,363	24,688,800
Totals.	20,022	52,373,350

The aggregate quantity which has passed through this division is therefore (19,499,493) nineteen million four hundred and ninety-nine thousand four hundred and ninety-three sheets, and amounts to (\$2,317,962,489) two thousand three hundred and seventeen million nine hundred and sixty-two thousand four hundred and eighty-nine dollars.

DETAILED STATEMENTS SHOWING THE QUANTITY AND AMOUNT OF EACH DENOMINATION OF CURRENCY AND SECURITIES HANDLED IN THIS DIVISION SINCE ITS ORGANIZATION; BY WHOM PRINTED; TO WHOM DELIVERED; AND PRESENT CONDITION OF THE QUANTITY ON HAND OCTOBER 1, 1864.

No. 1.—*Six per cent. coupon bonds, issued under the acts of July 17 and August 5, 1861.*

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by the New York bank note companies	10,599	\$529,950	31,100	\$3,110,000	60,001	\$60,000,500	92,501	\$92,501,000	152,502	\$152,501,500
Printed and finished by this division									41,699	3,639,950
Totals.	10,599	529,950	31,100	3,110,000	60,001	30,000,500	92,501	92,501,000	194,201	196,141,450
Delivered to the Register of the Treasury	10,000	500,000	29,800	2,980,000	60,001	30,000,500	92,501	92,501,000	192,302	125,981,500
Mutilated and ready for burning	599	29,950	1,300	130,000					1,899	159,950
Totals.	10,599	529,950	31,100	3,110,000	60,001	30,000,500	92,501	92,501,000	194,201	196,141,450

No. 2.—*Six per cent. registered bonds, issued under the acts of July 17 and August 5, 1861.*

PRODUCTION, DELIVERY, AND CONDITION	FIFTIES.		ONE HUNDREDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed and finished by this division			1,050	\$52,500	3,150	\$315,000
Delivered to the Register of the Treasury						
Mutilated and ready for burning	1,000	50,000	3,000	300,000	4,000	350,000
	50	2,500	150	15,000	200	17,500
Totals.	1,050	52,500	3,150	315,000	4,200	367,500

No. 3.—*Five-twenty six per cent. coupon bonds, first and second series, issued under the act of February 25, 1861.*

PRODUCTION AND DELIVERY.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by New York bank note companies	64,500	\$3,225,000	95,750	\$9,570,000	87,153	\$43,576,500	143,850	\$143,850,000	391,253	\$390,221,500
Delivered to the Register of the Treasury	64,500	3,225,000	95,750	9,570,000	87,153	43,576,500	143,850	143,850,000	391,253	200,221,500

No. 4.—Six per cent. five-twenty coupon bonds, third series, issued under the act of February 25, 1862.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed (in part) in New York.....			61, 228	\$6, 122, 800					61, 228	\$6, 122, 800
Printed and finished in this division	51, 705	\$2, 585, 250	16, 045	1, 604, 500	49, 338	\$24, 668, 000	86, 218	\$86, 218, 000	203, 304	115, 075, 750
Totals.....	51, 705	2, 585, 250	77, 273	7, 727, 300	49, 338	24, 668, 000	86, 218	86, 218, 000	264, 532	121, 198, 550
Delivered to the Register of the Treasury	17, 900	885, 000	62, 000	6, 200, 000	32, 000	16, 000, 000	78, 500	78, 500, 000	190, 400	101, 585, 000
Delivered to the Treasurer to be burned	19, 043	952, 150	791	79, 100	10, 035	5, 017, 500	4, 631	4, 631, 000	34, 490	10, 689, 750
Mutilated and ready for burning	14, 762	738, 100	14, 462	1, 446, 200	7, 301	3, 650, 500	3, 097	3, 097, 000	39, 643	8, 923, 800
Totals.....	51, 705	2, 585, 250	77, 273	7, 727, 300	49, 336	24, 668, 000	86, 218	86, 218, 000	264, 532	121, 198, 550

No. 5.—Six per cent. five-twenty coupon bonds, fourth series, issued under the act of February 25, 1862.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed and finished by this division	26, 299	\$1, 314, 950	92, 000	\$9, 200, 000	46, 003	\$23, 001, 500	114, 014	\$114, 014, 000	278, 316	\$147, 530, 450
Delivered to the Register of the Treasury	25, 100	1, 255, 000	90, 750	9, 075, 000	44, 250	22, 125, 000	107, 500	107, 500, 000	267, 600	129, 955, 000
Mutilated and ready for burning	1, 199	59, 950	1, 250	125, 000	1, 753	876, 500	6, 514	6, 514, 000	10, 716	7, 575, 450
Totals.....	26, 299	1, 314, 950	92, 000	9, 200, 000	46, 003	23, 001, 500	114, 014	114, 014, 000	278, 316	147, 530, 450

No. 6.—United States notes, issued under the acts of February 25, 1862, July 10, 1862, and March 3, 1863.

PRODUCTION, DELIVERY, AND CONDITION.	ONES.		TWOS.		FIVES.		TENS.		TWENTIES.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed in New York	4, 397, 125	\$17, 588, 500	2, 325, 865	\$18, 606, 900	1, 812, 381	\$36, 247, 620	1, 092, 306	\$43, 292, 240	434, 046	\$34, 723, 680
Delivered to the Treasurer.....	4, 325, 500	17, 582, 000	2, 325, 000	18, 600, 000	1, 812, 191	36, 243, 820	1, 089, 186	43, 285, 040	423, 926	34, 719, 680
Mutilated and ready for burning	1, 625	6, 500	2, 325, 865	6, 990	1, 812, 190	3, 900	180	7, 500	434, 046	34, 723, 680
Totals.....	4, 397, 125	17, 594, 500	2, 325, 865	18, 604, 900	1, 812, 361	36, 247, 620	1, 092, 306	43, 292, 240	434, 046	34, 723, 680

No. 6—Continued.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed in New York	41,886	\$379,200	13,360	\$5,344,000	6,956½	\$13,912,500	14,976	\$59,904,000	10,128,911½	\$237,892,660
Delivered to the Treasurer of the United States	41,876	375,200	13,360	5,344,000	6,956½	13,912,500	14,976	59,904,000	10,125,981½	237,965,240
Mutilated and ready for burning	20	4,000							2,930	32,420
Totals	41,886	379,200	13,360	5,344,000	6,956½	13,912,500	14,976	59,904,000	10,128,911½	237,988,660

No. 7.—Currency of the national banks, issued under the act of June 3, 1864.

RECEIPT AND DELIVERY.	FIVES.		TENS.		TWENTIES.		FIFTIES AND LARGER.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Received from the Comptroller	1,403,350	\$28,067,000	341,250	\$13,650,000	940,900	\$12,045,000	66,870	\$8,699,500	2,032,370	\$62,461,500
Delivered to the Comptroller	1,403,350	28,067,000	341,250	13,650,000	940,900	12,045,000	66,870	8,699,500	2,032,370	62,461,500

No. 8.—Certificates of indebtedness, issued under the act of March 1, 1861.

PRODUCTION, DELIVERY, AND CONDITION.	ONE THOUSANDS.		FIVE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed and finished by this division	48,969	\$48,967,000	28,265	\$141,325,000	77,232	\$190,292,000
Delivered to the Treasurer of the United States	48,035	48,039,000	27,620	138,145,000	75,655	186,184,000
On hand, unfinished and mutilated	938	938,000	636	3,180,000	1,564	4,118,000
Totals	48,967	48,967,000	28,265	141,325,000	77,232	190,292,000

No. 9.—One-year five per cent. treasury notes, issued under the act of March 3, 1863.

PRODUCTION AND DELIVERY.	TENS.		TWENTIES.		FIFTIES.		ONE HUNDREDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed and finished by this division	188,459	\$7,538,360	216,955	\$17,356,400	42,598	\$8,519,600	39,751	\$15,900,400	487,763	\$49,314,760
Delivered to the Treasurer of the United States	188,459	7,538,360	216,955	17,356,400	42,598	8,519,600	39,751	15,900,400	487,763	49,314,760

No. 10.—Two-years five per cent. treasury notes, issued under the act of March 3, 1863.

PRODUCTION AND DELIVERY.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	53,434	\$10,686,800	66,258	\$36,503,200	19,734	\$39,448,000	11,242	\$44,862,000	150,638	\$121,606,000
Delivered to the Treasurer of the United States	53,434	10,686,800	66,258	36,503,200	19,734	39,448,000	11,242	44,862,000	150,638	121,606,000

No. 11.—Two-years five per cent. treasury notes, with coupons, issued under the act of March 3, 1863.

PRODUCTION AND DELIVERY.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed in New York	49,940	\$9,998,100	59,617	\$23,847,000	35,747	\$71,494,500	8,000	\$32,000,000	8,000	\$32,000,000
Printed and finished by this division	49,940	9,998,100	59,617	23,847,000	35,747	71,494,500	25,638	\$118,552,000	174,943	\$253,881,600
Totals	49,940	9,998,100	59,617	23,847,000	35,747	71,494,500	37,638	150,552,000	182,943	255,881,600
Delivered to the Treasurer of the United States	49,940	9,998,100	59,617	23,847,000	35,747	71,494,500	37,638	150,552,000	182,943	255,881,600

No. 12.—Six per cent. coupon bonds, issued under the act of March 3, 1863.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	11,000	\$550,000	15,800	\$1,580,000	20,000	\$10,000,000	51,000	\$51,000,000	97,800	\$63,130,000
Delivered to the Treasurer of the United States	9,000	450,000	14,000	1,400,000	18,000	9,000,000	50,000	50,000,000	91,000	60,850,000
Mutilated and ready for burning	2,000	100,000	1,800	180,000	2,000	1,000,000	1,000	1,000,000	6,800	2,280,000
Totals	11,000	550,000	15,800	1,580,000	20,000	10,000,000	51,000	51,000,000	97,800	63,130,000

No. 13.—Six per cent. registered bonds, issued under the act of March 3, 1863.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	2,200	\$110,000	6,000	\$600,000	4,000	\$2,015,000	14,400	\$14,400,000
Delivered to the Register of the Treasury	500	25,000	2,500	250,000	2,000	1,000,000	4,800	4,800,000
Mutilated and ready for burning	1,700	85,000	3,500	350,000	2,000	1,015,000	9,600	9,600,000
Totals	2,200	110,000	6,000	600,000	4,000	2,015,000	14,400	14,400,000

No. 13—Continued.

PRODUCTION, DELIVERY, AND CONDITION.	FIVE THOUSANDS.				TEN THOUSANDS.				TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	8,000	\$40,000,000	7,600	\$76,000,000	42,220	\$133,125,000				
Delivered to the Register of the Treasury	3,900	19,500,000	3,000	30,000,000	16,700	55,575,000				
Mutilated and ready for burning	4,100	20,500,000	4,600	46,000,000	23,530	77,550,000				
Totals	8,000	40,000,000	7,600	76,000,000	42,220	133,125,000				

No. 14.—Six per cent. compound interest treasury notes, issued under the act of March 3, 1863.

PRODUCTION AND DELIVERY.	TENS.		FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	23,105	\$924,300	13,895	\$2,779,000	10,008	\$4,003,200	5,347	\$10,694,000	52,355	\$18,380,400
Delivered to the Treasurer of the United States	23,105	924,300	13,895	2,779,000	10,008	4,003,200	5,347	10,694,000	52,355	18,380,400

No. 15.—Fractional currency, on membrane paper, printed dry, issued under the act of March 3, 1863.

PRODUCTION, DELIVERY, AND CONDITION.	FIVES.		TENS.		TWENTY-FIVES.		FIFTIES.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed and finished by this division	11,857	\$14,821 25	17,098	\$42,745 00	52,689	\$293,445 00	62,300	\$623,000 00	149,994	\$974,011 25
Delivered to the Treasurer of the United States	11,670	14,586 80	16,022	40,033 20	55,031	275,254 00	60,559	605,586 50	147,302	935,480 50
On hand, imperfect, and mutilated	187	234 45	1,076	2,691 80	3,638	18,191 00	1,741	17,413 50	6,642	38,530 75
Totals	11,857	14,821 25	17,098	42,745 00	58,689	293,445 00	62,300	623,000 00	149,994	974,011 25

No. 15—Continued.—*On bank note paper, printed dry.*

PRODUCTION, DELIVERY, AND CONDITION.	FIVES.		TENS.		TWENTY-FIVES.		FIFTIES.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by this division	6,500	\$6,125 00	9,000	\$22,500 00	65,000	\$225,000 00	4,100	\$41,000 00	84,600	\$386,625 00
Delivered to the Treasurer of the United States.	6,500	8,125 00	9,000	22,500 00	65,000	325,000 00	4,000	40,000 00	84,500	385,625 00
On hand.....							100	1,000 00	100	1,000 00
Totals.....	6,500	8,125 00	9,000	22,500 00	65,000	325,000 00	4,100	41,000 00	84,600	386,625 00

No. 15—Continued.—*On bank note paper, printed wet.*

PRODUCTION AND DELIVERY.	FIVES.		TENS.		TWENTY-FIVES.		FIFTIES.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by this division.....	996,004	\$1,245,035 50	1,249,295	\$3,123,237 50	475,846	\$2,379,230 00	573,375	\$5,733,750 00	3,294,520	\$12,481,223 00
Delivered to the Treasurer of the United States.....	996,004	1,245,035 50	1,249,295	3,123,237 50	455,846	2,279,230 00	573,375	5,733,750 00	3,274,520	12,381,223 00
On hand.....					20,000	100,000 00			20,000	100,000 00
Totals.....	996,004	1,245,035 50	1,249,295	3,123,237 50	475,846	2,379,230 00	573,375	5,733,750 00	3,294,520	12,481,223 00

No. 16.—*Five per cent. ten-forty coupon bonds, issued under the act of March 3, 1864.*

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed and dated by this division	50,000	\$2,500,000	73,800	\$7,380,000	46,500	\$23,250,000	102,000	\$102,000,000	272,300	\$135,130,000
Delivered to the Register of the Treasury	19,000	950,000	40,000	4,000,000	36,000	18,000,000	42,000	42,000,000	137,000	64,950,000
Ready for delivery and unfulfilled	31,000	1,550,000	33,800	3,380,000	10,500	5,250,000	60,000	60,000,000	135,300	70,180,000
Totals.....	50,000	2,500,000	73,800	7,380,000	46,500	23,250,000	102,000	102,000,000	272,300	135,130,000

No. 17.—Five per cent. ten-forty registered bonds, issued under the act of March 3, 1864.

PRODUCTION AND DELIVERY.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by this division.....	10,023	\$501,150	10,000	\$1,000,000	4,011	\$2,005,500	6,000	\$6,000,000
Delivered to the Register of the Treasury	9,500	475,000	9,500	950,000	3,750	1,875,000	5,250	5,250,000
Delivered to the Treasurer for burning	523	26,150	500	50,000	261	130,500	750	750,000
Totals.....	10,023	501,150	10,000	1,000,000	4,011	2,005,500	6,000	6,000,000

No. 17—Continued.

PRODUCTION AND DELIVERY.	FIVE THOUSANDS.		TEN THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by this division.....	13,000	\$65,000,000	7,703	\$77,030,000	50,737	\$151,536,650
Delivered to the Register of the Treasury	3,250	16,250,000	3,000	30,000,000	34,250	54,800,000
Delivered to the Treasurer for burning	9,750	48,750,000	4,703	47,030,000	16,487	96,736,650
Totals.....	13,000	65,000,000	7,703	77,030,000	50,737	151,536,650

No. 18.—Seven-thirty treasury notes, with coupons, issued under the act of June 30, 1864.

PRODUCTION, DELIVERY, AND CONDITION.	FIFTIES.		ONE HUNDREDS.		FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.	Sheets.	Amounts.
Printed by this division.....	64,000	\$10,000,000	55,500	\$16,850,000	8,500	\$12,750,000	18,500	\$55,500,000	1,032	\$15,480,000
Delivered to the Register of the Treasury	57,500	8,875,000	51,500	15,600,000	8,280	12,420,000	18,500	55,500,000	781½	11,730,000
On hand, finished, and mutilated for burning.....	6,500	1,125,000	4,000	1,250,000	920	330,000	250½	3,760,000	10,970½	104,115,000
Totals.....	64,000	10,000,000	55,500	16,850,000	8,500	12,750,000	18,500	55,500,000	1,032	15,480,000
									147,532	110,580,000

No. 19.—Six per cent. compound interest treasury notes, issued under the act of June 30, 1864.

PRODUCTION, DELIVERY, AND CONDITION.	TENS.		TWENTIES.		FIFTIES.		ONE HUNDREDS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed by this division	486,944	\$19,477,760	307,032	\$24,562,562	230,125	\$44,025,000	68,120	\$27,248,000
Delivered to the Treasurer of the United States	442,446	17,697,840	295,373	23,629,840	212,800	42,560,000	65,035	26,014,000
Unfinished and mutilated for burning	44,498	1,779,920	11,659	932,720	7,325	1,465,000	3,085	1,224,000
Totals	486,944	19,477,760	307,032	24,562,562	230,125	44,025,000	68,120	27,248,000

No 19—Continued.

PRODUCTION, DELIVERY, AND CONDITION.	FIVE HUNDREDS.		ONE THOUSANDS.		TOTALS.	
	Sheets.	Amount.	Sheets.	Amount.	Sheets.	Amount.
Printed by this division	21,153	\$42,306,000	6,000	\$24,000,000	1,109,374	\$181,619,320
Delivered to the Treasurer of the United States	19,000	38,000,000	5,000	20,000,000	1,039,654	167,901,680
Unfinished and mutilated for burning	2,153	4,306,000	1,000	4,000,000	69,720	13,717,640
Totals	21,153	42,306,000	6,000	24,000,000	1,109,374	181,619,320



METHOD OF PRODUCTION.

The "method of production" is the method inaugurated in advance of the work, with such alterations and additions as experience, and the different varieties of issues, have suggested.

The method of preparing the plates from which the government issues are printed is the same as is followed by bank note engravers. The dies or bed-pieces are first engraved by the patient labor of skilful men of genius upon flat pieces of steel, made artificially soft for the purpose. The time occupied in this work varies from one to eighteen months, depending upon the difficulty and size of the work to be engraved. Scarce any die can be properly engraved in less than thirty days, and the time is more often reckoned by months. The large number of plates necessary for each kind and denomination issued would preclude the printing of the large amounts required, unless there was some method of reproducing plates quicker than to engrave them. They are reproduced rapidly and perfectly by the transfer process, as follows:

The original bed-piece or die alluded to, having the required vignette or letters engraved in intaglio thereon, is made artificially hard by a process similar to the ordinary process of "case-hardening." After hardening it is placed in a transfer press, and a cylindrical piece of steel, called a roll, made artificially soft, is placed upon it and rolled back and forth under powerful pressure. The hard bed-piece being thus pressed against the soft roll transfers the engraving in reverse from the bed-piece to the roll, *i. e.* the portions depressed (being the lines cut out of the steel) on the bed-piece appear raised upon the roll. This roll in its turn is now made artificially hard, again placed in the press, and forced down by the pressure upon a soft plate of steel, and rolled to and fro until its reverse, being a copy of the original flat piece, is produced. This is the work of but a few moments, and exactly reproduces, by repetitions of the process, as many perfect copies of the original, on steel plates for printing, as are desired. From the plates so prepared the paper is printed, the original bed-piece and roll being used only to produce plates for printing.

It is obvious that the risk of fraudulent use at this point of the work is in the original bed-pieces and rolls. If these could be surreptitiously used, plates exactly like those printed from in the treasury or elsewhere could be easily reproduced and printed fraudulently. To guard against this risk, so far as the work in this department is concerned, the bed-pieces and rolls are kept in a massive iron safe, specially made for the purpose with proper drawers and compartments. To this safe there are three different locks. Three different custodians are appointed for the safe, each of whom has a key to one of the three different locks. One was appointed by the Treasurer of the United States, one by the Comptroller of the Currency, and one by myself. It required the presence of all three custodians to take any roll or bed-piece from the safe. These dies and rolls are all numbered and recorded in suitable books, kept by the principal custodian.

When a transferrer requires any particular roll or die, he makes application, through the superintendent of his division, upon the custodian, stating the use for which he desires it. The roll is then delivered to him, the delivery recorded in a book styled "Record of Deliveries," and the transferrer's receipt taken therefor, specifying the use which is to be made of it. One of the custodians goes with the transferrer and sees that the use specified in the receipt and upon the record-book, and that use only, is made of it. When the transferrer has completed his work of transferring, the roll is returned, the date of return recorded in the book of deliveries, in a column prepared therefor, and the return to the custodian certified by the initials of his associates upon the record. No bed-piece or roll is left out of the safe over night. At the close of each day's

work each transferrer returns what he may have in use at the hour of closing, when the return is recorded, and they are again given out next morning under like system, and new receipt taken. Thus the record-book will show the particular kind of work done at any period, the date at which the bed-pieces or rolls were taken out, and the use that was made of them.

These custodians have also the custody of the transferred plates, (which are numbered and recorded,) when they are not in use for printing; and their delivery to the superintendent of plate-printing is receipted for and certified, the same as the delivery of dies and rolls to the transferers. The superintendent of plate-printing receives and receipts for these plates, and gives them out each morning to his journeymen printers, under the same system as rolls and dies are given out to transferers, and they are returned to him at night.

The principal custodian makes a report to me every night, in a printed blank, of the bed-pieces and rolls taken out during the day, the nature and kind of work produced from them, the name of the transferrer to whom they were delivered, and the fact of their return. This report is certified by the initials of his associate custodians.

This method has, so far, prevented any fraudulent use of either dies, rolls, or plates; and if experience suggests any further improvement in the system, it will of course be adopted.

So much of the paper as is now made in the department, (and it is designed, ultimately, to make all that is used,) as will be understood from a previous portion of this report, is manufactured in the cellar of the building by an agent of the contractor. By the terms of the paper contract, the room occupied for its manufacture is at all times under the contractor's exclusive control, no one having the right of access to it except the operatives, who are hired, paid, and controlled only by himself; unless the contract is made perpetual, in which event the Secretary has the power, if he so elects, to assume the control of the operatives, of the machinery, and of the room occupied for the purpose of manufacturing.

The method of receiving and delivering the paper proposed by me in December, 1863, and approved by your predecessor, was as follows:

"Proposed system of checks and balances for the receipt and delivery of paper manufactured in the department.

"TREASURY DEPARTMENT,

"Washington City, D. C., December 30, 1863.

"Storeroom.—There shall be a convenient room set apart as a storeroom, to and from which paper shall be received from the manufacturer, and delivered to the superintendent of the counting division.

"Appointment of clerk of paper room.—This room shall be in the exclusive charge of a competent person, to be appointed by the Secretary, who shall be styled 'clerk of paper room.'

"Deliveries upon orders.—When the manufacturer has paper ready to deliver, he shall notify the chief of the first division of the national currency bureau of its kind and quantity. Upon such notice, the chief shall issue authority to the clerk of the paper room to receive it. The notice and the consequent authority to receive shall be made matter of record, and be in printed forms.

"Duty of the clerk of the paper room.—The clerk of the paper room shall receive the paper from the manufacturer and receipt therefor in a pass-book, properly prepared, showing the date of receipt, size, weight, and quantity. He shall, at the same time, record in a record book, properly prepared, the same particulars, together with the price per thousand sheets, and the value of each receipt, and the date at which the manufacturer's bill is audited for payment.

"Pass-book.—The pass-book will be retained by the manufacturer as a voucher for his delivery, and the clerk of the paper room shall give the manu-

factorer a receipt in a printed blank showing all these particulars, and also give a duplicate receipt to the chief, who shall cause it to be filed for future reference.

"Bills rendered."—The manufacturer shall make out his bills from these receipts and attach the receipts as sub-vouchers thereto, and present them to the clerk of the paper room for examination and comparison with the record.

"Bills audited."—If found correct, the clerk shall indorse thereon the reference to the First Auditor for settlement, in the same manner as other bills are now referred for settlement and remittance.

"Accounts rised by chief."—These bills shall then go to the chief and be compared with his record; if found correct, marked with his initials, and sent to the chief clerk or Assistant Secretary, in the usual manner for reference to the First Auditor.

"Delivery of paper."—The paper shall be delivered from the paper room *only* in the following manner:

"Requisitions."—The superintendent of the printing division, when in want of paper, shall issue a requisition therefor upon the chief, in a printed blank, stating the size and quantity of the paper required, and the use which is proposed to be made of it. Upon the receipt of the requisition the chief shall cause it to be filed, and issue thereon an order, in a printed blank, upon the clerk of the paper room in favor of the superintendent of the counting division, stating size, quantity, and use. The superintendent of the counting division shall receipt for this order, record it, and present it to the clerk.

"Orders."—Upon this order the clerk shall deliver the paper, taking the receipt of the superintendent in duplicate therefor, and file the order recording the delivery with all its particulars in the book prepared for the purpose, and sending one copy of the receipt to the chief. These orders shall become his voucher in settling his paper account, to be adjusted and treated the same as a cash account with a banker, checked upon by a depositor.

"Daily report."—The clerk of the paper room shall render a daily report, in a printed blank, to the chief, of paper received to date, received during the day, delivered to date, delivered during the day, and balance on hand at night.

"Books for requisitions and orders."—The requisition of the superintendent of the printing division and the order of the chief shall both be in books with printed margins, and the margins shall be a record of the requisitions and a receipt for the order.

"Printing."—The superintendent of the counting division shall record her receipts from the paper room and their delivery to the printer, charging them to the latter in a book prepared for the purpose, and rendering a daily report, similar in character and detail to the report of the clerk of paper.

"Counting Division."—After printing, the paper to be returned to the superintendent of the counting division, be there counted again, and, if found correct, be credited to the superintendent of the printing division in the same book in which it was charged, similar in effect to an ordinary debit and credit account in a ledger."

The blank books, some twenty in number, were prepared in accordance with the above system, but they are not now in use, because I am informed by the paper clerk, recently appointed by you, that he proposes to change this system. What the changes are to be I am not yet advised.

The present system in this division is as follows:

The paper is delivered by the paper clerk, in packages of one thousand sheets each, to such superintendent of counters as may have charge of the particular issue for which the paper is designed, counted by one of her counters, the count verified by a second counter, each counter placing her initials upon the package, and then entered in a book prepared for the purpose, showing the quantity and size of paper, and the denomination and kind of issue for which it is designed.

It is entered in the book both by the number of sheets and the amount of dollars the sheets are to represent when finished. In all cases, after it enters the counting room, it is treated and charged as so many dollars as well as so many sheets, though it is, as yet, but white paper; and it is so treated in all stages of the work, in each and every subdivision. Each package is always two, often three, and sometimes four times counted in this division, before the paper is given out for work.

If the issue is one of a kind which requires bronzing, (the bronzing being always the first thing done to the sheets,) the paper is delivered to the superintendent of the bronzers, charged to him, and receipted for by him in a book prepared for the purpose, which book is retained by the superintendent of counters. It is also at the same time entered in a pass-book, which goes to the bronzers with the paper.

The receipt in all cases, in this and all other subdivisions, is given, *subject to count on the day of its date*. If the receiver's count does not agree, it must be reported to the prior subdivision as soon as counted. Thus it is a qualified receipt only for the day of its date, and a final receipt after that day. The count is required to be immediate; and if not found to be correct, the counter is to report forthwith to the superintendent of the subdivision from which it is received. If this should, by carelessness or design, be omitted by the receiver, the party delivering is relieved from responsibility, and the party receiving is held responsible. In practice, however, such neglect has not yet occurred, the rule operating to prevent it. The amount in sheets and dollars is entered upon the bronzer's record, and the count verified by the bronzer's counters. Thus the package is always counted for the third time (and sometimes for the fourth or fifth time) by different counters before the work is put upon the press.

It is then given out, in packages of one thousand sheets, to the bronzer's operatives, and charged to each operative, when delivered, in a book prepared for the purpose. After bronzing, it is returned to the counting room, when the superintendent of counters receives it, giving the bronzer her receipt in a bound book, and crediting the amount to the superintendent of the bronzers in the same book in which it was originally charged to him in the ordinary debit and credit form of a merchant's ledger. It is now again counted, for the fourth time. If the work is not to be bronzed, it is given, after the second count, to the superintendent of the plate-printing, so that the issues not bronzed are often but twice counted before delivery for printing. It is delivered in like manner, whether bronzed or plain paper, to the superintendent, by charging it to him in a separate book, and upon his pass-book, which goes with the bronzed or plain sheets, and is entered upon the plate-printer's record, and counted by his counters, in the same manner as the previous delivery to the bronzers.

The plate-printing room being in the attic, and the general counting room in the basement, (a necessity growing out of the building being occupied for both clerical and mechanical purposes,) the paper is placed in boxes and locked up, (each superintendent having a key to the box,) and elevated to the attic by a dumb waiter, which is itself locked after the boxes are placed in it.

After it has been counted for the fifth time (or third time if not bronzed) by the plate-printer's counters, and entered upon the superintendent's record, it is given out to the journeymen in packages of different amounts. The distinction of 1,000 sheet packages cannot be here literally followed, from the nature of the work. It is given out in such quantities and at such times as the particular work to be printed and the particular kind of paper may require. It is necessary to take enough to make a suitable mass in the wetting room. The journeymen printers do not have access to the plate-printing counting room, where the paper to be printed is kept, but receive their paper through an opening in the partition, prepared for the purpose, and, immediately counting it (for the sixth time, if not bronzed) before removing it, sign a receipt for the amount on a blank slip pre-

pared for the purpose, and filed for reference, which states the quantity of paper received, and the kind of printing which is to be done upon it. The delivery is at the same time entered upon the journeyman's pass-book, which he keeps, and the amount charged to the journeyman upon the superintendent's ledger. The first printing of the issues not bronzed is for what is technically called the "tints," *i. e.* the green tinted work on the face of the notes.

If the issue is for wet printing, the paper is taken by the journeyman to the wetting-room, when it is wet down, as it is technically termed, which is done by placing wet cloths at regular intervals between the sheets, and the whole mass of paper and wet cloths then put between thick boards under heavy weights. In this state it remains from twelve to twenty-four hours, when the journeyman relieves it from the weights, separates the paper from the cloths, and reversing the position of the sheets, again places it between the boards and under the weights. It thus remains until the whole mass of paper is evenly moistened and mellow. When it is thus made ready, it is taken by the journeyman in such quantities as he may require, generally a day's work at a time, to the printing-room to be printed. He takes only a portion of that which he has wet, and adds each day to his pile of wet by obtaining more dry paper from the counters, thus diminishing his pile of wet by so much as he takes daily for printing, and augmenting it by fresh supplies. The quantities thus taken are irregular, necessarily so, as some days the journeyman will do more work than others, depending upon his physical condition, the demand for work, and other causes. Thus each journeyman has at all times, until a given issue is completed and ended, a pile of wet paper on hand which cannot readily be counted in that condition. An informal settlement of the paper account of each journeyman is made weekly, and a final settlement made monthly, when the wet paper not printed is dried, counted, delivered back to the counting-room, and credited to the journeyman.

If the paper is given out for dry printing, the journeyman takes it directly to the printing-room, and his paper account is settled daily. The dry printer never has any paper on hand over night, but gets his fresh supply every morning, taking as much as he thinks he can print, and returning both printed and not printed at the close of each day's work. Thus the dry printing method simplifies the work, and, enabling frequent settlements, avoids the risk necessarily attending wet printing.

To return to the wet printing. The journeyman takes his wetted paper to the printing-room, where he prints it upon the roller-presses, with the aid of a "helper," (generally a young girl, who is paid by the printer, not by the government,) and after printing placed between dry sheets called "backers," to prevent the wet sheets from off-setting or transferring from one to another. They are counted by the helper, (for the seventh time,) and a thin strip placed between every tenth sheet. As soon as the journeyman prints one hundred sheets, he sends them by his helper, with his pass-book, to the drying-room.

The superintendent of the drying-room and her counters receive the one hundred sheets, receipt for them, count them, (for the eighth time,) and they are then spread upon racks in the drying-room, which is artificially heated for the purpose.

The journeyman thus makes one hundred-sheet-deliveries as fast as he prints during the day, relieving himself at each hundred of so much of his responsibility, and placing it upon the drying-room superintendent. When his day's work is finished, which may or may not be of even hundreds, he places such paper as he may have left, if any, under the weight with his pile. During the day it is kept under wet cloths to keep it at the proper moisture.

At the close of the day's work, the superintendent of the drying-room places, with the day's work of each journeyman on the rack, a ticket, on which is written the aggregate number of sheets for which she has receipted in the pass-

book of each, the name of the journeyman, the number of the plate from which it was printed, (all plates being differently numbered,) and the kind of work printed, which, in the case I am describing, would be "tints."

The printed sheets remain upon the rack until they are dry—from twelve to thirty-six hours, depending upon circumstances. No one is allowed to enter the drying-room except those who are employed therein. When sufficiently dry they are taken up and removed to an adjoining room by the drying-room operatives, each journeyman's work being kept with his ticket, the "backers" removed and the sheets counted, (for the ninth time.) If the count corresponds with the tickets, the sheets are sent, with the tickets, to the plate-printing counting room, when they are again counted, (for the tenth time,) and if they are found to agree, the amount is credited to the journeyman whose name is upon the ticket, and the ticket is filed for future reference. Here the different piles are mingled and again counted (for the eleventh time) into packages of one thousand sheets each, with paper slips placed between each one hundred sheets in the same manner as they were originally packed, ready to be given out for a second printing.

In this second delivery to the journeyman, the receipts are marked "tints to back;" that is, the receipt is for sheets which have had the tints on the face of the note printed, and which are now given out again to have the backs of the notes printed upon them.

The paper now goes again through precisely the same course as already described: first to the wetting-room, then to the printing-room, then to the drying-room, and then back to the plate-printers' counting room, being counted as before in these transits, six times, and thus arriving at the seventeenth count.

Again it is given out in like manner, the receipts being marked "back to face," showing that the tints and backs have been printed, and that it is taken out to print the faces.

The paper pursues the same journey again, with the successive counts, and is returned for its twenty-third count.

The printed sheets are now sent to the examining room, where they receive their twenty-fourth count, and are there critically examined by experts, the imperfect being separated from the perfect, and sent by the dumb waiter, in the same manner the paper was brought up, perfect and imperfect being treated alike, but kept in separate packages, and delivered by pass-book to the superintendent of the counting division on the basement floor.

Here they are counted for the twenty-fifth time, and if found correct, the plate-printer is credited with the delivery upon the same book in which they were originally charged.

The next operation is to *press* the sheets, which have all necessarily become rough or crumpled in the alternate wetting and drying which they have received while being printed. For this purpose they are delivered to the superintendent of pressing, and charged similarly to the delivery to the printer. They are then counted, (twenty-sixth time,) pressed, and returned to the superintendent of the counting, who counts them, (twenty-seventh time,) and if the quantity is found correct they are credited to the superintendent of the pressing room in the same book in which they were charged.

The superintendent of the pressing room keeps a record in a book prepared for the purpose, showing the kind, denomination, and quantity of work pressed by each of his operatives, and at the close of each day's work aggregates the amount done by each press upon his record-book.

The sheets are next to be numbered. Some kinds are numbered by consecutive notes, others by consecutive sheets. The fractional currency is not numbered, but all other kinds of currency and securities are numbered, each denomination consecutively by itself, whether of notes, bonds, coupons, drafts, or checks. For this purpose they are delivered by the superintendent of the counting to the superintendent of the numbering room, and charged same as

other deliveries; the latter counts them (twenty-eighth time) and delivers them in parcels, generally of 100 sheets each, to his operatives, and charges them to each in books prepared for the purpose, different books for each different kind of issue. After numbering, they are returned to the superintendent of the counting, counted (twenty-ninth time) and credited, as before, to the superintendent who returns them.

Next they go to the superintendent of the trimming to have the edges of the sheets trimmed by the trimming machines, being charged the same as before. This superintendent counts them (thirtieth time) and delivers them to the operatives in parcels of 500 sheets, charges them in books prepared for the purpose to each operative, specifying the nature of the work to be trimmed, its denomination, numbers, and gross amount. From this point they do not again go to the general counting room, being now delivered by the superintendent of the trimming to the superintendent of the sealing, who counts, (thirty-first time,) relieves the trimmers of their responsibility, and enters them upon his record. The red seals are affixed in this subdivision by power presses, and the sheets are fed to the presses by girls. Each feeder receives 500 sheets at a time, seals them, and returns them to the superintendent, who immediately delivers them in the same package and charges them to the superintendent of the separating room.

This superintendent receipts and counts them, (thirty-second time,) delivering them in like packages to her operatives, charging them to each in the same manner as in other subdivisions. The notes being, up to this time, four on a sheet, are here separated one from the other, and their sides trimmed by the separating machines, of which mention was made in the early part of this report. The notes on each sheet are respectively lettered by the engraver, A, B, C, and D, and these separating machines not only separate them from each other, and trim two edges of the upper and lower note on each sheet, but place the notes in four different boxes, each letter, A, B, C, and D, by itself, so that no two different check letters are in any one package after separating.

In this division the fractional currency, or so much of it as is printed dry, is separated by double-acting automatic cutters. These cutters take the notes in sheets—the sheets being of various sizes, from 20 to 50 notes on each sheet—separate them from each other, count them, and place them in piles of five, ten, and twenty dollars, as the different denominations may require. These fractional currency cutters were expected to prove failures by all who saw them in course of construction. Notwithstanding the condemnation which the plans received, it having been deemed impossible to cut two ways at right angles with each other at the same time in the same machine by a pinching motion to simulate the cut of shears, I had an abiding faith that they would work, and I have had the satisfaction of seeing them running successfully for many months, each machine being capable of doing the work of forty girls by hand labor.

From the separating room the notes, now finished and ready for issue, are delivered to the final counting room, where they receive their last count in this division, (thirty-third time,) and are placed in packages of suitable decimal amounts. These packages are then sent in boxes, securely locked, by two porters and a messenger, to the Treasurer of the United States, who gives a qualified receipt on their delivery, or a receipt subject to count. After the Treasurer's counters have counted them, if found correct, the qualified receipts, which are in a book of record, are marked correct, and re-signed, and the responsibility of this division is ended.

CHECKS AND BALANCES.

In the above "detailed history of the method of producing the government currency and securities," the Secretary is incidentally apprised of a portion "of the system of checks and balances adopted for the security of the government.

in that production." It will be perceived that the particular issue of which the production has been detailed is counted thirty-three times; that by these counts each subdivision becomes a check upon that whose work preceded it. Each one of these superintendents makes separate report, every night, of the operations of the subdivision during the day, stating how much has been received from the preceding division, and how much delivered to the one following, as well as an aggregate of the doings of the subdivision on that issue. These various reports are compared and collated by the general bookkeeper and aggregated upon one book, (a separate book for each kind of issue,) called the Superintendent's Record. If the reports do not agree, if one superintendent reports the receipt or delivery of more or less than is reported delivered or received by the next preceding or succeeding superintendent, the discrepancy is explained and adjusted before entry upon the record. Errors of fact—that is, errors in the number of sheets handled, do not occur in these reports. The system of successive counting checks any error of fact immediately upon its occurrence, when it is corrected on the spot. Accountant's errors—that is, clerical errors in the figures, sometimes occur in the reports, from erroneous copying or wrong addition of amounts, which the general bookkeeper detects in making comparison before recording. A condensed recapitulation of the work upon each issue is made out from the superintendent's record in printed blanks prepared for the purpose, and daily deposited in the Secretary's office, where they are examined and compared with the Treasurer's and Register's reports. The Treasurer and Register make separate reports to the Secretary of what they have respectively received from this division, and I report to the Secretary what I have delivered to those officers. These reports are compared daily by an officer detailed by the Secretary of the Treasury for the purpose, who is in no other way connected with the Treasurer's or Register's office, or with this division.

None of the operatives, after they enter the room in the morning where the notes and bonds are handled, are allowed to leave during the day, except for sickness or other unavoidable cause; and none are permitted to leave at the close of work until the counting in every subdivision is finished, and the day's work declared correct by each superintendent.

It is not supposed that this system is perfect. "Perfection is not among human conditions." But it has been improved from time to time, as experience has suggested, and it is expected to continue its improvement until it is as near perfect as "human conditions" will admit. The system has worked well in practice, and I see no present occasion to change its principal features. What changes may be contemplated by the new paper clerk I am not aware, but I should hesitate to adopt any material changes unless they manifestly increased the safety of production.

LOSSES.

The losses thus far encountered have been few, and *no loss has occurred to the government.*

The first loss of treasury notes occurred on April 14 or 15, 1864, in the plate-printers' drying room. A parcel of eight hundred *unfinished* sheets of twenty-dollar five per cent. two years' notes, printed on the 14th of April, 1864, when returned from the drying room on the 15th counted but seven hundred and ninety-nine sheets. Thorough search was made without finding the missing sheet. The date and fact of the loss were recorded and reported. Suspicion attached to a scrubbing woman who was employed, under surveillance, to clean the room. Her movements were traced, and the utterance of one of the notes at a store on Pennsylvania avenue discovered the next day. She was promptly arraigned and charged with the theft, which she denied, though clearly proven. The matter was placed in the hands of the Solicitor of the Treasury and the

district attorney; but, as the stolen sheet was unfinished, and not legally money, its only value being, consequently, the value of the paper upon which it was printed, these officers thought it inexpedient to pursue the matter, and the case was dropped with the dismissal of the woman from government employment.

On the 27th of February, 1864, four sheets of fractional currency, amounting to forty dollars, were missed from the plate-printers' drying room. No trace was ever found of them, and no sufficient suspicion attached to any party. The loss was therefore assessed upon and paid by all the occupants of the drying room where it occurred. It was thought by some of these occupants that a new girl, then recently hired, was the guilty party, although nothing in the shape of proof was adduced. But there being other sufficient cause why she should not be employed, (though she had been highly recommended to me by a senator,) her services were dispensed with, for rendered reasons, other than the loss of the sheets.

Subsequently, on the 23d of July, 1864, another loss of ten sheets of fractional currency of fifty-cent pieces, amounting to one hundred dollars, occurred in another drying room of the plate-printers. This was not recovered, and the loss was assessed upon the employés in that room. The superintendent, Mr. Neale, had suspicion of the guilt of some of them, but failed to obtain any proof, and I directed the whole division to be discharged. This was done, and so many of them as the superintendent had confidence in were subsequently re-employed.

On the 10th of September, 1864, a loss of one sheet of four ten-dollar compound interest treasury notes occurred in the sealing division. No one was here suspected. (The losses in this and its adjoining subdivisions are always known within an hour of their occurrence.) Diligent search was made until a late hour, and all the operatives of the division were carefully searched by a committee of their number, selected for that duty, without finding the sheet; and it is a mooted question whether it was not caught and utterly destroyed in the machines, or cut up so fine as not to be found among the clippings. Its value was, however, assessed upon the division, the loss recovered, and no sheet of like number with the missing one has been issued by the Treasurer.

These are all the losses which have occurred since the commencement of the work. They aggregate of finished work one hundred and eighty dollars. The amount handled during that period was more than twenty-three hundred millions of dollars. It will be observed that even these comparatively trifling losses are not borne by the government, but by the operatives.

I doubt if the world's history can parallel the handling of such an amount of money by a manufacturing establishment, either governmental or private, in the same period of time, with such small loss; and the immediate discovery of such loss as has occurred is creditable to the system in use.

The loss in the Treasury Department during the past year of one hundred \$1,000 coupon bonds, amounting to one hundred thousand dollars, which was discovered in June, 1864, did not occur in this division, although the package of bonds, from which the one hundred were abstracted, passed through some of its subdivisions.

These bonds were printed by a New York bank note company, and forwarded by mail-car to the loan branch of the Secretary's office, where they were received, counted, and found to agree with the invoice. The package, consisting of six thousand bonds of \$1,000 each, numbered from 29301 to 35300, was received from the loan branch by this division.

When the loss was discovered, a search was immediately made in this division, (by Mr. Bailey, clerk in charge of loan branch,) with the apparent expectation of finding here some trace of the loss.

The search was made on *Sunday*, the 5th of June, 1864, when none of the superintendents of the subdivisions through which the bonds had passed were

present to explain the entries upon their records, when it plainly appeared that the six thousand bonds were received from Mr. Bailey by the superintendent of the bond counters, on the 27th September, 1863, counted, found correct, and entered upon the record. From this superintendent they passed on the same day to the superintendent of the trimmers, and were again counted, found correct, receipted for and entered upon the trimmer's record. After being trimmed they were delivered, on the same day, to the sealing division, counted, found correct, receipted for and entered upon the sealer's record. After being sealed they were, on the next succeeding day, returned to the superintendent of bond counters, counted, found correct, and the return recorded. From thence they were, on that day, (September 28, 1863,) returned to the loan branch, counted in that office, found correct, and Mr. Bailey's receipt for the exact quantity taken upon a book of record. Mr. Bailey delivered them to the Register of the Treasury, and from the point of delivery to the Register no methodical or recorded trace of them exists.

Thus it will be perceived, that nine months after they were handled in this division, a perfect recorded history of such handling appears upon the record, which was "comprehended at a glance" by one not familiar with the books, without any explanation from, and even without the presence of, those who made the record.

This occurrence, in my judgment, forcibly illustrates not only the merit of the system established in this division, but also goes to show the soundness of the general principle upon which that system is based, viz: that "*nothing representing values, or intended to represent values, ever changes hands without a count, and a receipt in a book of record;*" and also enforces the rule which I have had the honor to submit, for consideration, to both yourself and your predecessor, that "*the fewer hands that handle the money the better for its safety; as the more immediate and direct the delivery can be made from the manufacturer of the money to the officer authorized to make lawful issue, the less will be the liability to loss.*"

The experience had in this division, and the losses above narrated, go to show, in my opinion, that the time, thought, and labor bestowed upon the system in use to prevent losses has not been bestowed in vain.

SAVINGS.

The saving to the government by producing its issues in the treasury, instead of producing them by contract in New York, can only be approximately stated in this report. There has not been time, since the report was ordered, with the force at my command, to make a careful statement in detail for the Secretary's information. Since the death of my principal bookkeeper, in September last, his place has not been supplied, and I have consequently been without sufficient aid, and have been compelled to rely, principally, upon such time as I could personally devote after each day's work was finished, to keep the books and accounts of my office in proper order. The prompt and satisfactory performance of this work, in connexion with my other duties, has required the utmost diligence and energy which I could command, with constant application for from twelve to fifteen hours to each day for seven days in the week. Without serious hindrance to the daily public business, and the risk of my accounts getting in confusion, such a statement in detail could not be prepared during the period that had elapsed since the Secretary's order was issued to prepare the present annual report. To prepare it even in its present imperfect and incomplete form, has required more time than I could possibly take from other duties, except by devoting nearly the whole of each night to labor.

I propose, at the earliest possible moment, to submit to the Secretary a care-

fully prepared statement in detail, showing the *actual* saving effected by this division.

I propose to do this in the following manner: First, to take the entire disbursements on account of this division, from its commencement to the first of October, 1864, and from this amount to deduct the value of all the machinery and tools on hand at that date, as well as the cost of the stock of paper, ink, plates, and other material, not then put in use. I propose, also, to make the further deduction from this amount of the value of all such work done, as was done upon the issues by the department before this division was organized, such as trimming, sealing, separating, packing, &c.; the sum then remaining will represent the actual cost of all the work done up to that period, which had before been executed outside of the treasury.

I then propose to compute the cost of all the work done in the treasury, at the prices paid before this division was organized; the difference between these two sums, so ascertained, will of course show the exact amount saved to the treasury by this division to that date. From the data already accumulated, I estimate with confidence that the amount saved will prove to exceed two millions of dollars.

COMPARATIVE COST.

The cost of the issues produced in the department has generally been about one-fourth the amount which the same issues would cost under the former contracts with the New York bank note companies.

The amount paid these companies for printing the *United States notes*, for 14,245,552 impressions was \$1,516,297 38. The cost of the same work, if done in the department, as ascertained and made of record on the 13th of November, 1863, would have been \$413,899 93.

The cost of printing the third series of *five-twenty bonds* in the department was accurately ascertained and recorded on the 24th of November, 1863. A careful account of every item of cost had been kept as the work progressed, and the result showed the actual cost to be \$43 21 for each thousand impressions. The price paid the bank note companies for the second series of five-twenty bonds was \$171 for each thousand impressions.

The comparative cost of the fractional currency, as engraved and printed at the department, with the cost of the postal currency, as engraved and printed by the New York bank note companies, was elaborately computed on the 28th of January, 1864, with the following result. I quote from the record-book, vol. 2, page 254:

“The comparative cost of fractional currency and postal currency, computed at the prices actually paid, is—

	Fractional.	Postal.
Of 50 cent pieces per \$1, 000.....	\$1 59	\$6 97
Of 25 “ “ “	3 08	13 94
Of 10 “ “ “	6 71	28 87
Of 5 “ “ “	13 43	55 75
	<hr/> 24 81	<hr/> 105 53
	<hr/>	<hr/>

“The ‘Treasurer’s assortment’ of \$50,000 would cost—

Of postal currency.....	\$1,128 51
Of fractional currency	262 61

Saving on each \$50,000 865 90”

Sufficient time has elapsed since the above results became known to show, among other things, their effect upon the prices demanded by the bank note companies for their work in producing the issues of the government. When the proposals for the work upon the currency of the national banks were invited, one of the New York companies submitted its proposal for transferring the necessary plates at one thousand and fifty dollars per set. I then endeavored to prove to the Comptroller of the Currency that the plates could be transferred in the treasury for one hundred dollars per set. My representations, I regret to say, were not sufficiently convincing to cause the work to be done in the treasury. They had, however, the effect to induce the department to resist the company's demands. These demands were from time to time abated, as my predicted results of the work in the treasury became more and more likely to be realized, until one, if not more, of the companies now offer to contract for transferring the plates necessary for the new issue, (authorized by the present Congress,) at one hundred and fifty dollars per set—an abatement of nine hundred dollars per set from the original demand. On the number of sets necessary, this difference alone would amount to more than one million of dollars.

If there is, to these companies, a satisfactory profit on their *present prices*, when materials and labor cost more than twice as much as they did when their *first proposal* was made, it is not a forced inference that the "comparative cost" in the treasury with the prices originally paid to the companies warranted the organization of this division, and justifies its continuance.

The cost of producing issues in New York, instead of in the treasury, is further augmented by the cost of transmission from New York to Washington of the printing executed by the bank note companies. The charges for transmission to the government, though reported to be much less than the charges to individuals for like service, still aggregate a large amount; and on some of the issues the cost of transmission alone exceeds the entire cost of producing in the treasury. For instance, the charge for transmitting the registered bonds from New York to Washington is fifteen cents for each thousand dollars transmitted. Two packages of registered bonds were recently delivered to this division, printed in New York and transmitted by express, marked to contain thirty-two millions of dollars. Each of these packages could have been carried by hand. The contract price of transmission would be forty-eight hundred dollars. The same amount of this issue of the same denominations could have been printed in the treasury for one hundred and ten dollars.

Within a few days sixteen millions of dollars of the same bonds were received in one package which could be carried by hand. The contract price of transmission was twenty-four hundred dollars. The cost of printing these in the treasury would have been but sixty-three dollars.

These facts urge the economy of printing in the treasury more forcibly than any comment I can make upon them.

COMPARATIVE SECURITY.

The comparative security of producing the government paper issues under the immediate direction and control of the Secretary of the Treasury, and of producing them by contract in New York out of such control, seems to me obviously in favor of treasury production upon the simplest statement of the case. Who has ever doubted that the issues of *coin* are produced at the mint with greater security than would have attended their production under contract by some of the different metal workers in the northern cities? Why do not the same conclusions and the same reasons apply with equal force to the *paper* issues of the government?

The greater security to government in producing its own paper issues may be further illustrated by comparing the difference of protection to the government

against any printed notes getting into circulation, through dishonest employes, by the two methods of production.

For example: The department has no knowledge of how much paper the bank note companies may give to their employes to be printed, nor how much of such paper is returned after printing. This knowledge is confined exclusively to the officers of these companies and their printers.

In this division every sheet delivered for printing is not only recorded, but receipted for in a book of record; and every sheet returned is also recorded and receipted for upon the same book. And these books of record are subject at all times to the inspection of the Secretary, or any officer he may designate for that purpose. Every sheet delivered is required to be returned, printed or not printed, in whatever condition it may be.

The comparative security may be further illustrated by a comparison of the checks, in each method, upon the gross amount produced.

The department has no knowledge of how much money the companies may print upon a given order. It may order a hundred thousand impressions of a named issue, from New York, and it receives a like number upon that order, from the contractors. But whether one or more hundred thousand additional have been printed is known, and can be known, only to the officers of the company executing the work. In point of fact, it has occurred that a large quantity of United States notes were printed or partially printed, not only in advance of orders from the Secretary, by the American and National Bank Note Companies, but in advance of any authority given by Congress to issue the money so printed.

In this division the department has not only an accurate knowledge, but a perfect record, open for inspection at all times, of every sheet printed of any given issue, as well as a daily report to the Secretary, made up from that record.

That notes printed by the bank note companies have got into circulation, apparently without the knowledge of those companies' officers, is matter of record in the department. Notes which bore upon their face indisputable evidence of such surreptitious issue have been presented and paid at the treasury, and ultimately redeemed by the bank note companies, thus obtaining their admission of false issue. But how many notes have thus fraudulently obtained circulation the department has no present means of ascertaining.

That the check upon production established by these companies for their own protection is insufficient, is proven by two marked occurrences in this division. In one case, one of the New York companies sent to me a package containing one thousand more impressions—amounting to eight thousand dollars—than was marked upon the package or included in the invoice. I immediately notified the proper officers of the company of its receipt. They at first denied the sending of the excess. Even after the sheets were converted into lawful money, and I had delivered the amount to the Treasurer of the United States, and obtained his receipt therefor, they still refused to admit the sending of the excess. It was not until such excessive sending was proven upon them by the consecutiveness of numbers that they reluctantly admitted the error, and rendered a bill for the printing. In the other case, another New York company sent me an excess of one hundred impressions—amounting to four hundred thousand dollars—more than was marked upon the package or included in the invoice. I immediately notified them, both by telegraph and mail, of the error. In this case the succeeding day's mail brought an acknowledgment of the error.

The comparative security may be still further exemplified by a comparison of the two methods in respect to the mutilated and imperfect products.

More or less of the paper printed, both by the companies and at the treasury, is imperfectly printed, or otherwise made unfit for proper use, in the process of production. Some is spoiled in the earlier stages of the work, in such condi-

tion that it would cause no loss to the government if it should get into dishonest hands; while some is spoiled when so nearly completed that it would readily pass from hand to hand without question, if it should get into circulation.

Of the quantity thus made unfit to issue by the bank note companies in producing some twenty millions of impressions, no one in the Treasury Department has any knowledge, or can have any knowledge; nor can its amount, with certainty, ever be known to treasury officers. No report is made of it to this department—no treasury officer has inspected it; neither is the method by which it was destroyed known to the treasury, nor whether it has been destroyed at all. If it has been burned, the evidence of such burning, and the circumstances attending it, have never been reported at the treasury. All that the department knows is, that a certain number of perfect impressions have been received.

In this division, on the contrary, every spoiled sheet, no matter in what stage of the work it has occurred, is made matter of record on the day in which it occurs; the sheet so spoiled is defaced under treasury regulations, and delivered to the Treasurer, in the same manner and under like receipt, to be as rigorously examined and carefully treated, as the perfect money. The treasurer receives and counts it, and after recording the count, cuts the spoiled sheets in two parts, sending one part to the Secretary's office, and the other part to the Register's office. These parts are then separately counted by different counters, in different offices, the counts compared, and if found to agree, the whole is burned under the direction and in the presence of a committee of four—one of whom is from the office of the Secretary of the Treasury—a second from the office of the Treasurer of the United States—a third from the office of the Register of the Treasury—and the fourth is an appointee of the Secretary's, who is not connected with the department, but selected for his known integrity and familiarity with such business. These officers unite in a certificate, showing the amount and the nature of the issues burned, and the date of such burning.

The comparative security to the government by these two methods requires no comment.

Additional comparative security inures to the government by printing at the department, from the fact that the risk of transmission is avoided. The money transmitted from New York to the treasury was originally sent in leather pouches by the mail cars. It is now sent by express. That which is printed in the treasury is delivered, as soon as finished, directly to the Treasurer of the United States, counted and receipted for by him, and placed in his vaults. All risk of accidents upon the road, or robbery while in transit from New York, is thus avoided.

It seems to me unnecessary to further elucidate the "comparative security" of the two methods, for I think it must be apparent to the Secretary that the treasury production is the more secure, without even these exhibits.

COMPARATIVE CELERITY.

The speed with which the work is produced in the treasury differs in favor of such production from the speed with which it was produced under contract, mainly in the matter of *printing* the issues.

The original engraved stock can be even more rapidly produced at present by the bank note companies than it can be produced in the treasury, for the reason that a larger staff of artists happens to be employed now by these companies than is yet employed in the treasury. The peculiar talent required for the finer and more difficult portions of bank note engraving is very rare, and the largest part of it is controlled by the American and National Bank Note Companies of New York. These companies at one time were the only parties with whom this talent could find employment at adequate pay. The possessors of this talent were not generally possessed of the means or facilities

for coming in immediate contact with the banks, to whom alone their services were then valuable. The companies had a monopoly of the work for the banks, and the artists were thus forced to rely on them for employment. Taking advantage of this fact, the officers of these companies have compelled the artists into engagements which forbade them, under severe penalties, from doing similar work for any other parties. The artists have not, therefore, felt at liberty to enter the service of the government, though many have expressed a desire to do so if they could be honorably released from their engagements to these companies without pecuniary sacrifice. On my part I have not been willing to offer them inducements to enter this division while they were under these engagements, as I did not desire to interfere with the private business of these companies, or to lessen their facilities. When these artists' engagements terminate they will seek employment here, and if the government should then need their services, its staff of artists can be increased. So far I have confined myself to hiring those only who were disengaged.

In all the other elements of production, the celerity is in favor of the treasury work. Particularly is this true in the matter of printing.

As the companies originally charged a large price for each new plate transferred, it was for their interest to print as few impressions from each plate per day as the department would allow, and thereby secure the making of a larger number of plates. The contrary is true of the department work. It is for its interest to produce the largest number of impressions from each plate, and to make only just so many plates as could, by the greatest diligence and largest time devoted, produce the number of impressions required. To this end I have, when the public service required it, employed two sets of hands upon each plate, and frequently three sets, each working eight hours, and thus getting twenty-four hours' work each day from each and every plate.

The highest number of impressions that the bank note companies have offered to print from each plate daily has been six hundred, while from bond and other large plates they have alleged that they could give but two hundred and fifty impressions per plate. In the treasury I have produced, when the exigencies of the service required it, two thousand impressions per day from each plate.

I have thus attained the maximum number of impressions at the minimum cost for plates.

The "celerity" is also in favor of the department by so much time as is lost in sending the orders to New York, and transmitting the work in return. Irrespective of this time, the companies possess the *power* to print as rapidly as in the treasury, but it would appear that it is not always for their pecuniary interest to exercise that power.

RECOMMENDATIONS.

The Secretary directs me to state what legislation, in my judgment, is necessary, if any, for the future operations of this division, and to make such recommendations for his consideration as my experience in the work may dictate.

In my judgment, this division, which now only exists *ex necessitate rei*, should be organized by law as a distinct and separate bureau, to be entitled "*The Engraving and Printing Bureau of the Treasury Department.*" The necessity for paper issues, in some form, is likely to be coexistent with the public debt, and the production of such issues in connexion with the production of the currency for the national banks, and the large amount of printing and engraving required for the various drafts, checks, and certificates of the Treasurer, assistant treasurers, and disbursing agents, will give ample employment for such a bureau, if permanently organized and established by law. The internal revenue stamps, postage stamps, envelopes, postal money orders, and all similar work

for other departments, could be more economically and safely produced by such a bureau than by the present method of contracting with individuals or private corporations. Much other incidental work would also naturally be done under such a bureau.

The work should all be executed in a fire-proof building, to be erected and exclusively occupied for this purpose. A substantial but not costly structure should be built on the grounds adjacent to the treasury building, and communication between it and the rooms occupied by the Treasurer of the United States should be made by a subterranean passage between the two buildings through which the printed values could be transmitted, thus avoiding such risk of transmission as attends the present method of carrying the finished money through the main halls and passages of the treasury, to which both the public and the treasury force have free access. The experience of the past two years in this division, in connexion with the detailed descriptions which have been obtained of the construction of the buildings in which the banks of England and of France prepare and issue their notes, will enable the interior accommodations to be economically and conveniently planned for the safe prosecution of the work, if such a structure should be authorized by Congress.

The head of the bureau should be appointed by the Secretary of the Treasury, subject to confirmation by the Senate. Its affairs cannot, in my judgment, be successfully administered by a division of its responsibility under different heads. One chief, and one alone, should guide its details, under the general direction of the Secretary of the Treasury, to insure its economy, safety, and efficiency. Perfect integrity, with a familiar knowledge of all the details of the work to be done, should be combined in this head, and about him every possible guard should be thrown, to prevent all opportunity for fraud or malfeasance.

A rigorous system of accountability—frequent, and where it is possible, *daily* adjustment of accounts—regular and systematic daily reports, to be carefully scrutinized and tested by competent officers not connected with the bureau, will be found essential, safeguards; and these, if properly systemized and made of record, will at all times satisfy the department and the public of the daily condition of the trust. But no system, however ingeniously and skilfully devised, will compensate for lack of integrity; and *freedom from all desire of gain* should largely characterize the incumbent of such an office. Men of such character, amply qualified, are readily found, if sought for in the proper walks of life. They are to be sought for the office, as they are not seekers after office.

The merchant and manufacturer find no difficulty in getting such men for private establishments, and government need not, if it seeks in the same quarter and offers like inducements for permanency upon proper discharge of the trust and performance of the duties. The salary should be sufficiently large to insure a maintenance with reasonable accumulation, and the tenure of the employment should not be subject to political changes. The employment should continue so long as the duties are well and faithfully performed.

The employes upon the work should be hired and discharged, on their merits, by the head of the bureau alone, who should be held strictly accountable for the integrity and good conduct of all his subordinates, for the correctness of the accounts, and for the safe handling of all the products. To this end he should be empowered to make such rules and regulations for the guidance of these subordinates as he is willing, personally and officially, to abide the result of. Any method of business which places out of his control the complete power over his aids, or which lessens the belief and knowledge of that power among them all, will, I feel the strongest conviction, result in disaster. Experience proves that the adoption of such guides for the employment for these responsible mechanical operations as usually guide appointments for clerical purposes, do not result satisfactorily. The head of the bureau should select his aids solely for their fitness for the work and its responsibilities, irrespective of

the locality of the applicant, or his professed claims for government patronage, or of any political or partisan influence which may be brought to guide such selection.

I feel the more free to place my views on all these matters—the result of much experience and study—upon the record, because I cannot, under any circumstances, continue much longer in charge of the work, even if it should be desired. I have, therefore, no selfish ends to promote, and record my deliberate judgment with the sole view to the safe and efficient prosecution of the work, and of the public good.

If my suggestions, or any of them, meet the Secretary's approval, I respectfully recommend that the proper legislation be asked for, to carry such of them into effect as accord with the Secretary's judgment.

An inventory of the stock on hand will be found at the close of the Appendix.

I have the honor to be, very respectfully, your obedient servant,

S. M. CLARK,

Chief of Division.

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.

APPENDIX.

A.

Contract between the Continental Bank Note Company and the United States of America.

This contract, made and entered into this thirtieth day of July, in the year of our Lord one thousand eight hundred and sixty-three, by and between Salmon P. Chase, Secretary of the Treasury, for and in behalf of the United States of America, of the first part, and the Continental Bank Note Company, of the second part, witnesseth:

That the party of the second part, for the consideration hereinafter mentioned, has agreed, and does hereby covenant and agree, to engrave or cause to be engraved, in the highest style of art, on suitable steel plates, certain designs, to be hereinafter enumerated, for five and ten dollar notes. The engraved portion of the notes to be of the uniform size of three by seven inches; and after the engraving of the same shall have been approved by the party of the first part, to cause the same to be skilfully and properly transferred to suitable rolls, and to make therefrom proper plates for printing, in such quantities as may be ordered by the Secretary of the Treasury.

The party of the second part further covenants and agrees to do and complete the above work, and deliver to the Comptroller of the Currency in the Treasury Department, or to hold and safely keep, subject to the order of said Comptroller, the bed-plates or dies so prepared, together with one set of plates for each denomination, properly lettered, within three months from the date of the approval of the model, as hereinafter provided for.

The designs above alluded to shall be as follows: For the obverse of the five-dollar (\$5) notes there shall be engraved upon the left-hand portion of the note a vignette representing the "*Discovery of America by Columbus*," and on the opposite or right-hand end of the note a copy of a symbolic design this day delivered to the manager of the Continental Bank Note Company, entitled "*America presented to the Old World*." Between these two vignettes shall be engraved two legends as follows:

In the upper part of the space between the vignettes the following legend,

H. Ex. Doc. 50.—5.

viz: "*National Currency.*" This note is secured by the bonds of the United States, deposited with the Treasurer at Washington," together with the engraved *fac similes* of the signatures of the Treasurer of the United States and the Register of the Treasury.

In the lower part of the space between the vignettes the following words: "*The First National Bank of Washington, D. C., will pay the bearer five dollars on demand at their office in the city of Washington, District of Columbia;*" and suitable blanks shall be left for the date and for the signatures of the president and cashier of the association.

In the upper right-hand corner of the note the figure five is to be engraved, of suitable size, and a space to be left for imprinting the Treasury seal upon the right-hand end of the note. The whole to be surrounded by a suitable border, in which the figure 5 and the letters f-i-v-e shall be often repeated in different characters.

For the reverse of the five-dollar (\$5) note there shall be engraved in a central elliptical vignette, two and a half by five ($2\frac{1}{2}$ by 5) inches, a *fac simile* of Vanderlyn's painting in the Capitol, entitled "*Landing of Columbus.*" Above this vignette shall be engraved the legend expressing the uses of the note, and below it the legend expressing the penalties for counterfeiting. The words of these legends to be prescribed by the Secretary of the Treasury.

At each end of the vignette, oval spaces, one by one and a half (1 by $1\frac{1}{2}$) inch, shall be left. For one of these spaces there shall be engraved a suitable die or bed-plate for surface printing, and a roll made therefrom (after its approval by the Secretary of the Treasury) of the national shield; and for the other space an appropriate device, with the words "*Issued from the District of Columbia.*" These dies shall not be transferred to the note plates, but twelve (12) transfers therefrom shall be made upon separate plates of steel, and these, with their dies, &c., shall be delivered to the Comptroller of the Currency, or held subject to his order, as hereinbefore provided.

The words *First National Bank* shall be engraved above the central vignette, and the words "*Washington D. C.,*" shall be engraved below it. The two lines so engraved to be between the vignette and the legends.

The corners shall be filled with proper counters, indicating the denomination of the note, and the interstices be filled with work of a character to add as much as practicable to the security of the note against counterfeiting. The whole to be surrounded by a suitable border.

The ten-dollar (\$10) note to be similar in character to the five-dollar note; but the left-hand vignette on the obverse to be from the design entitled "*Franklin and the Lightning,*" and the opposite or right-hand vignette to be engraved from a symbolical design "*entitled America grasping the Lightning,*" this day delivered to the manager of the Continental Bank Note Company.

The vignette on the obverse to be a *fac simile* of Powell's painting in the Capitol, entitled "*De Soto discovering the Mississippi.*"

The designs on the reverse of the five and ten dollar notes to have suitable title tablets engraved in the central lower portion of the vignettes.

Models of the notes made in accordance with this contract to be submitted to the Secretary of the Treasury, and to be approved by him before engraving.

The party of the first part, acting in behalf of the United States of America, covenants and agrees, upon the satisfactory completion of the aforesaid dies or bed-plates, rolls, and plates, and their surrender to the Comptroller of the Currency, to pay therefor as follows:

For the bed-plates or dies, rolls, and one transferred plate of the five-dollar (\$5) note, the sum of two thousand two hundred and fifty dollars, (\$2,250.)

For the bed-plates or dies, rolls, and one transferred plate of the ten-dollar (\$10) note, the sum of two thousand dollars, (\$2,000.)

It is further understood and agreed that four notes shall be symmetrically

transferred upon the plates, with a space exactly one-eighth ($\frac{1}{8}$) of an inch between them, so that the united width and spaces of the notes upon the plates shall be twelve and three-eighths ($12\frac{3}{8}$) of an inch (United States standard) from the outward border of the upper note to the outward border of the lower note.

It is also covenanted and agreed between the parties hereto that the party of the second part shall execute, with two or more good and sufficient sureties, a bond to the United States in the sum of fifty thousand dollars, conditioned for the faithful performance of this contract and the agreements and covenants herein made by the said party of the second part, and for the custody and safe-keeping of the work to be executed under this contract.

It is also covenanted, agreed, and understood that no member of Congress, or other person whose name is not at this time disclosed, shall be admitted to any interest in this contract; and in the event of the department becoming satisfied that any other party or parties than those herein mentioned have either a contingent or direct interest therein which may appear to the party of the first part to be prejudicial to the interests of the work or of the government, then the said Secretary shall be, and he hereby is, empowered to cancel this contract, and relet the same.

It is further covenanted and agreed by the parties hereto, that this contract shall not be assigned, except by consent of the Secretary of the Treasury: and that any assignment thereof, except as aforesaid, will be a forfeiture of the same, and shall subject the said party of the second part and his bondsmen to such damages, to be recovered of them by suit in the name of the United States, as shall have been suffered by the said party of the first part.

In witness whereof, the said Salmon P. Chase, Secretary of the Treasury of the United States, as aforesaid, for and in behalf of the United States, hath hereunto subscribed his name and caused the seal of the Treasury Department to be affixed; and the said Continental Bank Note Company hath caused Alexander C. Wilson, president thereof, to subscribe his name hereunto, and the seal of said corporation to be affixed the day and year first above mentioned.

S. P. CHASE,

Secretary of the Treasury.

[SEAL.]

ALEX. C. WILSON, *President.*

[SEAL.]

Witnesses to the signature of Alexander C. Wilson, president:

EDWARD P. MOORE.

JOSEPH ANDREWS.

Bond.

Know all men by these presents, that we, the Continental Bank Note Company, of New York, as principal, and William H. Russell, of the city of New York, and Homer H. Stuart, of Jamaica, in the county of Queens, and State of New York, as sureties, are held and firmly bound unto the United States of America, in the full and just sum of fifty thousand dollars, for the payment of which, well and truly to be made to the United States, we bind ourselves, our heirs, executors, administrators, successors, or assigns, jointly and severally, firmly by these presents. Sealed with our seals and dated this 13th day of July, in the year of our Lord one thousand eight hundred and sixty-three.

The condition of the above obligation is such, that if the above-bound Continental Bank Note Company shall well and truly perform and execute all the covenants contained in a certain contract attached hereto, bearing date the 13th day of July, A. D. 1863, between Salmon P. Chase, Secretary of the Treasury, for and in behalf of the United States, of the first part, and the said Continental Bank Note Company, of the second part, to furnish all the dies or bed-pieces, rolls, plates, &c., or to hold and safely keep the same, and to do and perform all

the work required by said contract, in completing the plates for the notes therein contracted for, then the above obligation to be void; otherwise, to remain in full force and virtue.

In testimony whereof, the said Continental Bank Note Company hath caused Alexander C. Wilson, president thereof, to subscribe his name, and the seal of said corporation to be affixed hereunto; and the said William H. Russell and Homer H. Stuart have hereunto subscribed their names and affixed their seals the day first above written.

ALEX. C. WILSON, *President*. {SEAL.}
 W. H. RUSSELL. {SEAL}
 HOMER H. STUART. {SEAL.}

Signed, scaled, and delivered in presence of us:

EDWARD P. MOORE.

JOSEPH ANDREWS.

STATE OF NEW YORK,

County of New York, City of New York, ss:

Personally appeared before me, a judge of the United States district court for the southern district of New York, the above-named William H. Russell and Homer H. Stuart, who signed the above obligation, and who made solemn oath, each for himself, that the said William H. Russell was worth the sum of fifty thousand dollars, and that the said Homer H. Stuart was worth the sum of twenty-five thousand dollars, over and above their legal liabilities.

W. H. RUSSELL.
 HOMER H. STUART.

Sworn to and subscribed, as above written, this 13th day of July, A. D. 1863

LAW. R. BETTS,

District Judge United States Court, &c.

OFFICE OF THE U. S. DISTRICT JUDGE,
Southern District of New York, July 13, A. D. 1863.

I hereby certify that William H. Russell and Homer H. Stuart, the sureties who have signed the foregoing bond, are known to me as residents of this district and citizens of the United States, and that I believe them to be amply sufficient security for the amount thereof, and that the bond is good.

LAW. R. BETTS,
Judge of the United States, &c.

B.

Contract between the American Bank Note Company and the United States of America.

This contract, made and entered into this twentieth day of July, in the year of our Lord one thousand eight hundred and sixty-three, by and between Salmon P. Chase, Secretary of the Treasury, for and in behalf of the United States of America, of the first part, and the American Bank Note Company, of the second part, witnesseth:

That the party of the second part, for the consideration hereinafter mentioned, has agreed, and does hereby covenant and agree, to engrave or cause to be engraved, in the highest style of art, on suitable steel plates, certain designs, to be hereinafter enumerated, for twenty, fifty, and one hundred dollar notes. The engraved portion of the notes, obverse and reverse, to be of the uniform size of three by seven inches; and after the engraving of the same shall have

been approved by the party of the first part, to cause the same to be skilfully and properly transferred to suitable rolls, and to make therefrom proper plates for printing, in such quantities as may be ordered by the Secretary of the Treasury.

The party of the second part further covenants and agrees to do and complete the above work, and deliver to the Comptroller of the Currency in the Treasury Department, or to hold and safely keep, subject to the order of said Comptroller, the bed-plates or dies so prepared, together with one set of plates for each denomination, properly lettered, within three months from the date of the approval of the model, as hereinafter provided for.

The designs above alluded to shall be as follows: For the obverse of the twenty-dollar (\$20) notes there shall be engraved upon the left-hand portion of the note a vignette representing the "*Battle of Lexington*," and on the opposite or right-hand end of the note a copy of a symbolic design entitled "*Loyalty*." Between these two vignettes shall be engraved two legends as follows:

In the upper part of the space between the vignettes the following legend, viz: "*National Currency. This note is secured by the bonds of the United States, deposited with the Treasurer at Washington*," together with the engraved *fac similes* of the signatures of the Treasurer of the United States and the Register of the Treasury.

In the lower part of the space between the vignettes the following words: "*The First National Bank of Washington, D. C., will pay the bearer twenty dollars on demand at their office in the city of Washington, District of Columbia*;" and suitable blanks shall be left for the date and for the signatures of the president and cashier of the association.

In the upper right-hand corner of the note the figure 20 is to be engraved, of suitable size, in a white letter with black shade, and a space to be left for imprinting the treasury seal upon the right-hand end of the note. The whole to be surrounded by a suitable border, of alternate leaf and vine work, and of tablets, in which the figures 20 and the letters twenty shall be often repeated in different characters.

For the reverse of the twenty-dollar (\$20) note there shall be engraved in a central elliptical vignette, two and a half by five ($2\frac{1}{2}$ by 5) inches, a *fac simile* of Chapman's painting in the Capitol, entitled "*Baptism of Pocahontas*." Above this vignette shall be engraved the legend expressing the uses of the note, and below it the legend expressing the penalties for counterfeiting. The words of these legends to be prescribed by the Secretary of the Treasury.

At each end of the vignette, oval spaces, one by one and a half (1 by $1\frac{1}{2}$) inch, shall be left. For one of these spaces there shall be engraved a suitable die or bed-plate for surface printing, and a roll made therefrom (after its approval by the Secretary of the Treasury) of the national shield; and for the other space the coat of the State from which the note is to be issued. These dies shall not be transferred to the note plates, but twelve (12) transfers therefrom shall be made upon separate plates of steel, and these, with their dies, &c., shall be delivered to the Comptroller of the Currency, or held subject to his order, as hereinbefore provided.

The words "*First National Bank*" shall be engraved above the central vignette, and the words "*Washington, D. C.*," shall be engraved below it. The two lines so engraved to be between the vignette and the legends.

The corners shall be filled with proper counters, indicating the denomination of the note, and the interstices be filled with work of a character to add as much as practicable to the security of the note against counterfeiting. The whole to be surrounded by a suitable border, its exterior size to be the same as the obverse, viz., 3 by 7 inches.

The fifty-dollar (\$50) note to be similar in character to the twenty dollar note; but the left-hand vignette on the obverse to be from the design entitled

"*Washington Crossing the Delaware*," and the opposite or right-hand vignette to be engraved from a symbolical design entitled "*Prayer for Victory*," this day delivered to the manager of the American Bank Note Company.

The vignette on the obverse to be a *fac simile* of Weir's painting in the Capitol, entitled "*Embarkation of the Pilgrims*."

The one-hundred dollar (\$100) note to be similar in character to the others, but the left-hand vignette on the obverse to be from Powell's painting of the "*Battle of Lake Erie*," from a sketch to be furnished by the painter, and the opposite or right-hand vignette to be from a symbolical design, entitled "*Maintain it*," this day delivered to the American Bank Note Company.

All the vignettes on the obverse to occupy the width of the note, (the numerals or counters being cut therein,) and as much of the length as shall be proportionate to the width of the original drawing, giving suitable room for the legends.

The designs on the reverse of all the notes to have suitable title tablets engraved in the central lower portion of the vignettes.

Models of the notes made in accordance with this contract to be submitted to the Secretary of the Treasury, and to be approved by him before engraving. After being engraved, proofs from all the dies to be submitted to and approved by the Secretary of the Treasury before they are hardened or tempered.

The party of the first part, acting in behalf of the United States of America, covenants, and agrees upon the satisfactory completion of the aforesaid dies or bed-plates, rolls, and plates, and their surrender to the Comptroller of the Currency, to pay therefor as follows:

For the bed-plates or dies, rolls, and one transferred plate of the obverse and reverse of each denomination, the sum of three thousand and fifty dollars. (\$3,050.)

It is further understood and agreed that four notes shall be symmetrically transferred upon the plates, with a space exactly one-eighth ($\frac{1}{8}$) of an inch between them, so that the united width and spaces of the notes upon the plates shall be twelve and three-eighths ($12\frac{3}{8}$) of an inch (United States standard) from the outward border of the upper note to the outward border of the lower note.

It is also covenanted and agreed between the parties hereto that the party of the second part shall execute, with two or more good and sufficient sureties, a bond to the United States, in the sum of fifty thousand dollars, conditioned for the faithful performance of this contract, and the agreements and covenants herein made by the said party of the second part, and for the custody and safe-keeping of the work to be executed under this contract.

It is also covenanted, agreed, and understood that no member of Congress, or other person whose name is not at this time disclosed, shall be admitted to any interest in this contract; and in the event of the department becoming satisfied that any other party or parties than those herein mentioned have either a contingent or direct interest therein, which may appear to the party of the first part to be prejudicial to the interests of the work or of the government, then the said Secretary shall be, and he is hereby, empowered to cancel this contract, and relet the same.

It is further covenanted and agreed by the parties hereto that this contract shall not be assigned, except by consent of the Secretary of the Treasury; and that any assignment thereof, except as aforesaid, will be a forfeiture of the same, and shall subject the said party of the second part and his bondsmen to such damages, to be recovered of them by suit in the name of the United States, as shall have been suffered by the said party of the first part.

In witness whereof, the said Salmon P. Chase, Secretary of the Treasury of the United States, as aforesaid, for and in behalf of the United States, hath hereunto subscribed his name, and caused the seal of the Treasury Department to be affixed; and the said American Bank Note Company hath caused George

W. Hatch, president thereof, to subscribe his name hereunto, and the seal of said corporation to be affixed the day and year first above mentioned.

S. P. CHASE, [SEAL.]

Secretary of the Treasury.

GEO. W. HATCH, [SEAL.]

President American Bank Note Company.

Witness as to the signature of George W. Hatch, president :

W. R. BLISS, *Secretary.*

Bond.

[50-cent revenue stamp.]

Know all men by these presents, that we, the American Bank Note Company, of New York, as principal, and Nezhiah Wright and George W. Wright, of New York, as sureties, are held and firmly bound unto the United States of America in the full and just sum of fifty thousand dollars, for the payment of which, well and truly to be made to the United States, we bind ourselves, our heirs, executors, administrators, successors, or assigns, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 13th day of July, in the year of our Lord one thousand eight hundred and sixty-three.

The condition of the above obligation is such, that if the above-bound American Bank Note Company shall well and truly perform and execute all the covenants contained in a certain contract attached hereto, bearing date the 13th day of July, A. D. 1863, between Salmon P. Chase, Secretary of the Treasury, for and in behalf of the United States of the first part, and the said American Bank Note Company, of the second part, to furnish all the dies or bed-pieces, rolls, plates, &c., or to hold and safely keep the same, and to do and perform all the work required by said contract in completing the plates for the notes therein contracted for, then the above obligation to be void; otherwise, to remain in full force and virtue.

In testimony whereof, the said American Bank Note Company hath caused George W. Hatch, president thereof, to subscribe his name, and the seal of said corporation to be affixed hereunto; and the said Nezhiah Wright and George W. Hatch have hereunto subscribed their names and affixed their seals the day first above written.

GEO. W. HATCH, [SEAL.]

President American Bank Note Company.

GEO. W. HATCH. [SEAL.]

NEZIAH WRIGHT. [SEAL.]

Signed, sealed, and delivered in presence of us :

W. R. BLISS.

EDWIN F. CORREY.

STATE OF NEW YORK,

County of New York, City of New York, ss:

Personally appeared before me, a notary public for the State of New York, in and for said city of New York, the said George W. Hatch and Nezhiah Wright, who signed the above obligation, and who made solemn oath that they are worth one hundred thousand dollars over and above all their legal liabilities

Sworn to and subscribed as above written, this 17th day of August, A. D. 1863.

EDWARD T. CORREY,
Notary Public.

[Notarial seal, and 5-cent revenue stamp.]

OFFICE OF THE UNITED STATES ASSISTANT TREASURER,
District of New York, August 17, A. D.

I hereby certify that the sureties who have signed the foregoing bond are known to me as residents of the city of New York and citizens of the United States, and that I believe them to be amply sufficient security for the amount thereof, and that the bond is good.

JOHN J. CISCO,
Assistant Treasurer United States.

C.

Copy of proposed System of Checks and Balances for the issue of Revenue Currency, submitted to the Secretary November, 1862.

TREASURY DEPARTMENT.
November 7, 1862.

SIR: I have the honor to submit the following programme of proposed details for the issue of a Revenue Currency, of which I respectfully ask the Secretary's perusal, that its errors may be corrected before going into operation, and that, when approved, the necessary books and blanks may be *seasonably* prepared.

My *general* design is to make each division a check upon the other, and to balance the whole by a *résumé* before delivery to the Treasurer. I propose to accomplish this design as follows:

The paper will be made in the basement paper-room, from whence it will be delivered by a dumb-waiter, in quantity of even thousand sheets, to the plate-printing room in the attic. Each delivery to be accompanied by a pass-book, in which will be entered the quantity and sizes of the sheets delivered. These will be received by the assistant superintendent of plate-printing, who will count the sheets, and, if found correct, sign the receipt in the pass-book, returning the book by the dumb-waiter to the paper-room, after recording the quantity and size received in a book to be prepared for the purpose, and entitled "Record of Paper Received."

The person in charge of the paper room will make a daily report to me, in printed blanks, showing the number and sizes of the sheets on hand in the morning, number and sizes *manufactured* during the day, number and sizes *delivered* during the day to the plate printer, and the number and sizes on hand at night.

The assistant superintendent of plate printing will deliver the paper to the pressmen in quantities of five hundred sheets, charging them to the pressmen by name, in a book prepared for the purpose with two columns, ruled for crediting the return of printed sheets, one for "perfect," the other for "imperfect" sheets. Each pressman to be held strictly accountable for the sheets delivered to him, the charge to be cancelled only by the delivery *in kind* to the assistant superintendent—not by payment; *i. e.*, nothing but membrane paper will cancel the charge. All sheets torn, soiled, or otherwise spoiled, to be returned the same as perfectly printed ones, but to be entered in the "imperfect" column, and the sum of the two columns to be the same as the amount charged.

The assistant superintendent will then deliver the perfectly printed sheets to the person in charge of the drying-room, and charge each delivery in the "Drying Receipt Book," properly ruled with blanks for the returns. After drying, the dryer will return them to the assistant superintendent in the same quantities as received, who will count and credit them against the charge, so that each line in the book shall balance itself, deliveries being on the left and receipts on the right hand of the page. The assistant superintendent will then deliver the

sheets, in parcels of one thousand each, by the dumb-waiter to the messenger of the trimmers' division, well secured in a galley; sending with the galley a pass-book, in which is entered the quantity delivered, stating in parallel columns the number of sheets, the denominations of the currency, and their amount in dollars. As often as the "imperfect" sheets amount to one hundred, they are to be delivered, with pass-book, by galley, dumb-waiter, and messenger to me, when I am to sign the receipt therefor, returning the pass-book and galley, count and seal up the sheets, marking the package with the quantity and date of receipt over my initials and placing them in the vault, from which they are from time to time to be taken, and burned under such supervision as the Secretary may direct. The receipts and burnings to be recorded in a book kept for the purpose, to be entitled "Record of Imperfect Sheets;" and at each burning as many of my receipts to be cancelled as the burnings embrace. The assistant superintendent of plate printing to make a daily report to me in printed blanks, showing the number and size on hand in the morning; number and size received during the day; number, size, denomination, and amount, in dollars of the printed sheets on hand at night, as well as the number of "imperfect" sheets delivered and on hand.

The superintendent of the trimmers' division will count and compare the sheets received from the plate printer, and sign the receipt in the pass-book, returning the pass-book and galley by messenger and dumb-waiter to the plate-printing room, first recording the quantity and amount received in a book kept by her for the purpose, to be entitled "Record of Currency received from the Plate Printer."

The superintendent of the trimmers' division will then deliver the sheets to the operatives of the trimming machines, in parcels of five hundred sheets each, to be trimmed on two sides, charging them to the operator in a book properly prepared for entering the returns. The operator, after trimming, will return them to the superintendent, who will again count and credit them to the operator, so that each line in the book shall balance itself; noting in parallel columns the perfect returns, and those which may have been mutilated in the trimming. In like manner they are again to be given out, recorded and credited on their return for the trimming, by another machine, of the other two edges. When thus trimmed on all sides, they are to be delivered in parcels of five hundred sheets each, by the superintendent of the trimmers' to the superintendent of the surface printing division, to be receipted for by him in a book prepared for the purpose, and kept by the superintendent of the trimmers.

The sheets imperfectly cut, or otherwise spoiled in trimming, not to be separated from the rest, but to be delivered to the surface printer the same as "perfect" sheets. The sheets injured to be the top sheets of the pile delivered. From this point forward the "imperfect" sheets are to be carried on, the same as the "perfect," until they pass to the separator's division.

The superintendent of the trimmers' division to make a daily report to me, in printed blanks, of the number, denomination, and amount in dollars of the sheets on hand in the morning; recorded during the day; delivered that day to the surface printer, and on hand at night.

The superintendent of the surface printing division to record his receipts, give them out in parcels of five hundred, charge to the operator, and credit returns in a properly prepared book, the same as the superintendent of the trimmers, taking care that the "imperfect" sheets are not surface printed.

After surface printing, the sheets will require, at least, three days for the ink to dry and become hard. For this purpose the superintendent will, after printing, place the packages ("perfect" and "imperfect") of five hundred each between mill boards prepared for the purpose, ticket each packet with his name, the date, and quantity, and lock them up in the iron drying cupboards of the vault, keeping the keys of the cupboards, (duplicates of which shall be kept by

the Treasurer of the United States,) and being held responsible for the currency while it is there drying; after drying, he will deliver the packages of five hundred to the superintendent of the separators' division, placing on the top of the pile the imperfect sheets received from the trimmers, with those which may have been any way spoiled in his division, and taking the receipt of the superintendent of the separators, in a book similar to the trimmers, showing, in parallel columns, the "perfect" and "imperfect." He will also make daily reports to me, in printed blanks, of his day's doings, similar to the other divisions, with an additional line showing quantity, denominations, and amount in the vault cupboards.

The superintendent of the separating division will pursue the same system of recording, receipting, and charging to operatives in prepared books, as the previous divisions, except that she will not give out imperfect sheets for separating. She will keep upon her table, day by day, one package of five hundred sheets as a "stock package" of each denomination, to and from which she will exchange imperfect sheets for perfect ones, so as to give to her operator five hundred perfect sheets at each delivery. If the operator mutilates or otherwise spoils a sheet in separating, she must immediately return it to the superintendent to be exchanged for a perfect sheet from the "stock package." (This is necessary to insure decimal delivery to the Treasurer, as well as making a more ready and simple check upon the packers.) When the stock package shall have been all converted into imperfect sheets by such exchanges, they are to be delivered to me, and be by me counted and receipted for; recorded in the "Record of Imperfect Sheets," sealed up, marked, and placed in the vault for future burning.

As the separated currency comes from the machines it is to be delivered by messenger and pass-book to the superintendent of the packing division, who will receipt therefor upon the pass-book, and record them in her book of receipts.

The superintendent of the separators' division will make daily reports to me in printed blanks, the same as the other divisions, with additional columns showing the imperfect sheets received, made, delivered, and on hand.

The superintendent of the packers, after recording her receipts, will cause them to be packed as follows:

The 5 cents, 10 cents, and 25 cents to be put up in packages of \$10 each, secured by a paper strap marked \$10, and the 50 cents in packages of \$20 each, secured by a paper strap marked \$20. Five of each of these packets, aggregating \$50, to be banded together by a strap marked \$250. Four of these \$250 packets to be placed in neat paper boxes, to be prepared for the purpose, (measuring 6 inches long, 5½ inches wide, and 3¾ inches high,) and labelled on the top thus:

1,000 dollars United States Revenue Currency.
 \$200 in 5 cents,
 \$200 in 10 cents,
 \$200 in 25 cents,
 \$400 in 50 cents,

And in this condition to be delivered to the United States Treasurer in locked-up wooden boxes, by a messenger.

The Treasurer, or his delegated clerk, to receipt for each delivery, for so many boxes as may be delivered "marked to contain" one thousand dollars each. On the morning of each day the clerk shall, if found correct, write across the previous day's receipts the words "correct in count," and sign it with his name. Upon the presentation of this certified receipt the Treasurer shall affix his own signature in the "Final Receipt Book" to a receipt for like amount. The Treasurer, after ascertaining the correctness of each box, shall secure the cover and box together by a band of red taffeta passing in two directions around the box, crossed and tied at the centre of the top, where he shall affix his official

seal, so that the box cannot be opened without breaking the seal or cutting the band. When thus prepared they are ready for delivery to the assistant treasurers and designated depositaries.

The superintendent of the packing division to make daily report to me in printed blanks, similar to other divisions.

The superintendent of each division to be held accountable to the department for its receipts, and the operators in their turn to be held accountable to the superintendent for deliveries until the returns are fully credited. All losses, after leaving the plate-printing room, invariably, and against all excuses, apologies, or reasons, to be deducted from the pay of the party in whose custody the sheets may have been when the counting first discloses the loss.

The superintendent of each division, at the close of each day's work, shall properly secure the sheets on hand in galleys, (except such of the surface printing as may be in vault or drying cupboards,) ticket them with the amount and name of the division, and deliver them to the proper person, to be placed in the vault for safe-keeping during the night.

The inner door of the vault to be locked and unlocked by the Treasurer, (or clerk delegated by him for the purpose,) and the outer door by myself.

It shall be my duty, in addition to the general supervision of all the divisions, to record daily, in a book prepared for the purpose, a tabulated *résumé* of all the reports made to me, and make a comprehensive report thereof in a printed blank, to be placed each morning on the Secretary's table.

This record-book to be so kept as not only to clearly show each day's operations, but to be susceptible of a balance at any time by an examining officer.

The Secretary to detail a proper person to make an examination and balance, (either at regular or irregular periods, as the Secretary may deem to be the safest check,) who shall, upon such examinations, certify upon the book that he has examined and compared the receipts and deliveries with the original reports, and finds that the deliveries and marked packages of imperfect sheets, together with the amount reported on hand, by the various divisions, balances the membrane paper manufactured up to the date of the examination.

Such certificate to be final proof of correctness, and relieve me of responsibility up to that point.

The Secretary to designate the persons to act as superintendents of the different divisions, who are to be held accountable for the currency while in their possession.

Mr. Charles Neale having been already designated by the Secretary as the superintendent of the "plate-printing division" and entered upon its preliminary duties, his letter of appointment, dated at the time his services commenced, is herewith submitted for the Secretary's signature.

I have the honor to be, very respectfully, your obedient servant,

S. M. CLARK,
Chief Clerk in charge.

Hon. S. P. CHASE,
Secretary of the Treasury.

D.

Report upon the manufacture of paper in the Treasury Department.

TREASURY DEPARTMENT, OFFICE OF CONSTRUCTION,

July 7, 1862.

SIR: In compliance with your instructions I have the honor to make the following estimate of the probable cost of the machinery for manufacturing note and bond paper in the treasury building, viz :

One 60-inch Fourdrinier machine, about.....	\$5, 000
One 40-horse steam-engine, about.....	2, 000
Three beating engines, say \$500 each, about.....	1, 500
One 8-horse steam-engine, about.....	500
One flue boiler for both engines.....	2, 500
	<hr/>
	11, 500
	<hr/>

The necessary cisterns, pumps, &c., with other fixtures, could be made by the employés upon the extension, and blank books, &c., by the public printer.

The water of the Potomac is too impure for the purpose, but a necessary supply could be had with the control of the I street spring, which now delivers in the treasury court-yard.

The space I should devote to the purpose would be the two long (south) rooms in the cellar of the west wing, and one (east) room over them in the basement.

From these I would construct an exterior elevator (accessible from the interior) on the court-yard side to elevate the paper to the drying lofts. The drying lofts I would provide for by making a full story (iron exterior) of the east half of the attic of the west wing, which would give ample room without marring the architectural beauty of the building. Plans and specifications for this work are prepared and ready for advertisement.

The paper could best be made in one of two ways: 1st, to bargain with a competent manufacturer to purchase the stock and make the paper in the building with the government machinery at so much per one thousand sheets; or 2d, to hire a similar expert to make the paper at an annual salary, the department furnishing stock and employés as well as machinery. The latter course I should decidedly recommend as the better means of procuring the best quality of paper at a minimum cost, and the most within the Secretary's control.

I recommend the manufacture of paper in the building in preference to contracting outside, because I believe it would give greater security against counterfeiting and loss, and insure a better and more uniform paper at a lower cost. I am satisfied it could be made as low as \$10 per thousand, and am led to believe it could be produced, of the very best quality, for a less sum. That we are liable to loss, as the Secretary suggests, from dishonest employés, I do not think sound argument against it. I do not see that such objection obtains in coinage. We make our own coin under a like risk; and I believe the present system now in operation for treasury notes, of rigid accountability, with such modifications as experience suggests, will be a close approximation to safety.

If the department should make its own stamps, (which I recommend,) to be used in carrying into effect some of the provisions of the tax bill, it would be an additional incentive for making the paper in the building, as the sheets made, not of the required thickness or perfection for notes and bonds, could be worked up in the stamp room, adding to the security of the stamps issued, while it lessened their cost. In paper mills, making paper with a distinctive mark for government, all paper varying from the standard (and more or less will necessarily so vary) would go back into the pulp for remanufacture.

The same reasons that make it wise for the department to engrave its own issue of notes, viz: greater security with lessened cost, apply with equal force to stamps, so far as the government is concerned. The people, as whole, will not feel great interest in the genuineness of stamps, although the rivalry of trade will measurably operate as a detective force.

As I believe no one now in the department will live to see the end of paper issues by the government, (especially if the Secretary's comprehensive, far-reaching, and wise project be adopted of furnishing local banks with a "currency" or "circulation," upon the deposit of United States six per cents,) so I believe the manufacturing of the issues in the building will become a fixed policy.

Whether it will be sooner or later will depend on the Secretary's judgment as to its feasibility and propriety. It may be that the wisdom of such policy must first be certified by losses to the people and the government; but the experience of other nations has proved, what ours will prove, if the present system be continued. The Bank of England protects the people by redeeming counterfeits, and, relying on its own manufacture of paper, protects itself by a record of each note issued and redeemed, with an efficient detective force of its own, aided by a rigid and summary execution of the laws. No one in England questions the authenticity of a note offered; it passes from hand to hand by tale as a matter of course. The confidence in genuineness and redemption is alike universal.

I respectfully apprise the Secretary that all preliminary details are ready for his decision. No expense or obligations have yet been incurred for making paper, but I have reached a point where they must be incurred, if anything more is to be done; and every day that now elapses will only add a cost for the circulation that is to be issued, (on an expected withdrawal,) if the treasury ultimately manufactures its own issues.

I have conferred with none of the makers of the machinery above estimated, (not feeling warranted yet to do so,) so that I cannot positively aver that none of it is to be bought ready made, but it is all of a character not ordinarily kept on hand for sale. It is always made to order. Some second hand or rejected machinery may be had. Under the most favorable circumstances it could not be made in less than sixty days, and probably ninety days would be consumed in making and setting it up.

I have also the honor to report that the time has arrived when it is necessary to give the orders for the required machinery for engraving and printing, if the work is to be done in the department. My estimate is as follows:

(Transfer presses will be first required. They cost from \$1,000 to \$1,500 each. If stamps, as well as notes, are engraved, two transfer presses will be necessary. I assume that stamps will be engraved, and therefore estimate for two, and take highest cost.)

Say: Two transfer presses, at \$1,500 each.....	\$3,000
Ten numbering presses, at \$200 each.....	2,000
Sealing presses, on hand.....	.....
100 printing presses, outside cost, say \$150 each.....	15,000
	<hr/>
	20,000
	<hr/>

Blankets, ink, &c., as circumstances dictate.

The necessary fixtures, &c., can be made by the workmen on the extension, and blank books, &c., by the public printer.

I purposely omit any estimate for a geometric or cycloidal lathe, as I do not think such work affords sufficient security to justify the cost.

At least six first-class artists would be required for etching, for the figures and portraits, for lettering and for transferring. Each printing-press would require a male expert and female attendant, and the numbering and sealing presses would each require an operator.

Each branch of the work would require a superintendent,—some, in addition, a foreman, all to be under one general head. For the accommodation I propose an additional (iron) story to the central wing. Plans and specifications therefor are prepared and ready for advertisement, and it could be made ready, if now commenced, as soon as the paper could be made.

All that I have yet done for this branch of the work (other than my personal service) has been to get the necessary photographs of paintings for the four lowest denominations; hire an etcher at a (temporary) compensation of \$1,600 per annum, (to be hereafter advanced if he proves sufficiently expert,) and to buy a few pieces of steel for bed-plates, upon the preparation of which the etcher is

now engaged. I have ordered the slate for the proposed new story; if it should not be built, it would all be required on the north wing hereafter. The experiments in ink. (for dry printing,) which were suspended during Professor Schaffer's absence, are now progressing, and I gain confidence in the result at every step.

The orders for the machinery (except sealing presses, for the "small note organization," under the project submitted for the Secretary's consideration on the 10th of April, and adopted on the 10th of May) are all issued, and the work well advanced. I delayed ordering the sealing presses, thinking that engraving in the treasury might possibly supersede them. Upon the Secretary's suggestion I have examined the law, and find that sealing was obligatory on the former issue, and if it so remains on the new issue (I have not yet seen the new law) I will at once order the presses. The massive blocks of granite and the angle iron for the new vault were duly ordered, and the cargo of granite has arrived, but I have yet no wharf whereon to land them. The wharves are all in the possession of the military authorities. The preparation for issuing small notes will all be complete before the bills are ready.

I have the honor to be, very respectfully, &c.,

S. M. CLARK,
Acting Engineer in charge.

Hon. S. P. CHASE,
Secretary of the Treasury.

E.

Copy of contract with Stuart Gwynn for membrane paper.

This agreement, made this 13th day of October, A. D. 1862, by and between S. P. Chase, Secretary of the Treasury, for and in behalf of the United States of America, of the first part, and Stuart Gwynn, of the city of New York, of the second part, witnesseth:

That whereas the said Stuart Gwynn has discovered and invented a new process for the manufacture of paper, and which it is deemed advisable that the Treasury Department should, for the present, possess the exclusive right to manufacture and use for its issue of stamps, notes, &c.:

Now, therefore, it is mutually agreed by and between the parties hereto that the said Stuart Gwynn, for the consideration hereinafter named, shall convey, and he does hereby convey, to the Treasury Department the exclusive right to manufacture and use, or control the manufacture and use of, the said "membrane paper" so long as the Secretary of the Treasury may desire; and the said Stuart Gwynn hereby covenants and agrees for himself, his heirs, administrators, and assigns, that he will not, so long as this agreement remains in force, make or sell any "vegetable membrane," or any like article, or any material produced by like chemical agencies and mechanical appliances, for, or to any person or persons, corporations or associations, in this or any other country, nor impart or divulge the secret or process of its manufacture to any person or persons whatever, except those immediately engaged in making it for the department, to whom such knowledge must be necessary for its production. And the said Stuart Gwynn further covenants and agrees for himself, his heirs, administrators, and assigns, that he will manufacture the said vegetable membrane, for the department's use, in the treasury building, in such quantities and of such size and quality as may be directed, in sheets not exceeding fourteen inches in width and twenty-one inches in length, and not weighing more than twenty pounds to one thousand sheets, and deliver the same in such quantities and in such manner and to such parties as may be directed, at the rate of twelve dollars (\$12) per thousand sheets, while the delivery is not more than 16,000 sheets per day; and in the event of a larger number of sheets than 16,000 per day

being found necessary or desirable, he shall furnish such larger number at fifty (50) cents per thousand sheets less for each additional 8,000 sheets ordered, until the reduction of price shall have reached a minimum of ten dollars (\$10) per thousand sheets; that is, the price of the membrane shall be as follows:

For 16,000 sheets per day, \$12 00 per thousand.

24,000 sheets per day, 11 50 per thousand, for the third 8,000.

32,000 sheets per day, 11 00 per thousand, for the fourth 8,000.

40,000 sheets per day, 10 50 per thousand, for the fifth 8,000.

48,000 sheets per day, 10 00 per thousand, for the sixth 8,000.

And for all deliveries over 48,000 per day, \$10 per thousand for each additional thousand sheets.

The party of the second part further agrees that he will superintend the construction of the necessary machinery for the manufacture of the vegetable membrane, and have the same placed in working order in a room to be prepared by the department for the purpose, in the basement of the west wing of the treasury extension, within thirty days from the date hereof, or as soon thereafter as it is mechanically possible. Said machinery to be constructed and set up at the cost of the department, but not to cost more than \$2,500, exclusive of motive power, for each machine capable of producing 8,000 sheets in ten working hours. If each machine should prove to cost more than \$2,500, then such excess of cost over \$2,500 shall be chargeable to the said party of the second part, and be deducted from the monthly payments hereinafter provided to be made to the said Gwynn, (such deduction not to be more than twenty-five per cent. from any one payment,) until the whole of such excess over \$2,500 is reimbursed to the department. It being understood that in the contingency hereinafter provided for, of an abandonment of the use of the membrane, and the repurchase by the said Gwynn of the machinery at a valuation, such excess of cost over \$2,500, and so much of said machinery as the excess of cost over \$2,500 shall equitably represent, shall not enter into the computation of the valuation, but shall be deemed and taken to be already the property of the said Gwynn; but should no such contingency arise, and the department continue permanently to use the membrane, then the entire machinery shall be the sole and exclusive property of the government.

It is further agreed and understood that the party of the first part shall provide motive power in the shape of a steam-engine and boiler of twenty-horse power, of suitable construction, with proper cut-off and governor, and furnish the fuel and an engineer therefor, to run such hours as the exigencies of the public service shall make necessary.

It is further agreed and understood that a secret mark shall be placed in the web of the paper, so that one copy, or impression thereof, shall be upon each note or stamp issued, of such size and device as may be directed by the Secretary of the Treasury, and that the paper shall be tinted of such color as may be desired, without extra charge for such mark and tint, provided the department furnished all the means and appliances for making such private mark and such tints at its own proper cost without charge or expense to the said party of the second part.

The party of the second part further agrees to furnish, at his own proper cost and charge, all the materials, chemicals, and labor for the proper manufacture of the vegetable membrane, and all the necessary operatives, who shall be hired and paid by him, and who shall be subject to his exclusive control. And, inasmuch as he deems that the possession of the secret of its manufacture will be of great value to him if this contract shall be abrogated, the room wherein the web is converted to a vegetable membrane shall be at all times under his exclusive control, subject only to the general directions of the officer in charge of the currency, it being understood, however, that if at any time this contract shall be made perpetual, then the Secretary of the Treasury shall have the power, if

he so elects, to assume the entire control of the operatives and of the machinery, and of the room occupied in the conversion of the web.

The party of the first part, acting for and in behalf of the United States, hereby covenants and agrees, well and truly to pay to the party of the second part for the vegetable membrane, delivered under this agreement, at the rate of twelve dollars (\$12) per one thousand sheets, while the delivery is sixteen thousand sheets per day, or less, and *pro rata* less price, according to quantity, as hereinbefore provided for. And it is mutually agreed and understood by and between the parties hereto, that such payment shall be a full and complete consideration for the exclusive use, ownership, and control of the discovery and invention of the said Gwynn, as well as for materials and labor employed in the manufacturing of the membrane, and that no other consideration of any kind whatever shall be paid for the monopoly or the manufacture; the party of the second part hereby unconditionally agreeing to accept the prospect of profit he expects to make at the above-named prices, as a full and complete indemnification for the surrender of all the rights which may accrue to him as the inventor and discoverer of the process, apparatus, and machinery used in the process and manufacture of the vegetable membrane. It is further agreed by and between the parties hereto, that the party of the first part may, at any time that he may so elect, abrogate this agreement, and annul all its obligations for receiving and paying for the said membrane, upon giving six days' notice to the party of the second part, which notice shall take date from the time it is delivered in writing to any party in charge of the working machinery, whether the said Gwynn be then actually present or not.

In the event of such cancelling of this agreement, then the entire and exclusive right to manufacture, vend, or use this vegetable membrane shall return and be again vested in the said Gwynn, as fully and completely as if this contract had not been entered into, and the Treasury Department shall retain no right or interest whatever therein, and shall not manufacture or cause to be manufactured, nor use any of the vegetable membrane, except such as shall be manufactured by said Gwynn, or with his consent, or any like article or material produced by like chemical agency and mechanical appliance for any person or purpose whatever; and the said Gwynn, in the event of such cancelling of this agreement, hereby agrees to purchase and receive such machinery as may then be in use for the manufacture, with the contingent exception hereinbefore named, at a valuation by three disinterested parties, to be mutually chosen by the Secretary of the Treasury and the said Stuart Gwynn, provided they can agree upon a basis to make such valuation; and if not, then one of such persons to be chosen by the Secretary, one by said Gwynn, and the other by the two thus chosen. It is further agreed that payment shall be made monthly, under this contract, for as many sheets of the membrane as may have been delivered during the month, and that the receipt of the superintendent of the printing department shall be evidence of delivery of as many sheets as such receipt may acknowledge.

In witness hereof the said S. P. Chase, Secretary of the Treasury, acting for and in behalf of the United States, and the said Stuart Gwynn, acting for himself, his heirs, administrators, and assigns, have hereunto, interchangeably, set their hands and seals, in duplicate, on this the 13th day of October, 1862.

S. P. CHASE, [SEAL]
Secretary of the Treasury.
STUART GWYNN, [SEAL]
of New York.

Witnesses to the signature of Stuart Gwynn:

J. HOOPER.
S. M. CLARK.

F.

Copy of a letter to the Hon. Mr. Garfield, Chairman of the Special Committee of Congress.

TREASURY DEPARTMENT,
NATIONAL CURRENCY BUREAU,
First Division, June 20, 1864.

SIR: I am informed that it is the intention of the special committee of Congress, of which you are chairman, to close its labors, so far as I am concerned, without further examination of witnesses. I hope this is not so; but if it be, I must, without intending any disrespect to the committee, most earnestly remonstrate against any such action.

I have been charged, by name, upon the floor of Congress, by a member of the House, with official dishonesty and gross immorality.

When this member made these charges he stated, in his place before the House, as reported in the Daily Globe, that he could and would prove them if he was allowed a committee of investigation.

These charges and this statement have been copied, and enlarged, and circulated with opprobrious comments, in sensation articles, from Maine to Louisiana. Congress promptly gave my accuser this committee, with the most enlarged power. He is a member of it, and has assisted at its deliberations and examinations as public prosecutor. I have been before it upon subpoena three times, being told the last time that I should be again called, and am as yet unadvised by the committee of a single specification, or, indeed, of a single charge made against me. They have questioned me on various matters. To all questions, the committee will bear witness, that, without knowing, or caring to know, the end to which their inquiries tended, I have evaded nothing, suggested nothing, withheld nothing, but have endeavored to make my answers fully responsive to the questions, patiently waiting the pleasure of the committee to advise me of the charges and the specifications of charges, and of the proof which has been offered in support of them by the prosecutor.

For the committee now to close its labors, after many weeks' examination of witnesses furnished by my accuser, without divulging to me the charges and the nature and kind of proof produced, and without giving me an opportunity to attempt distinct refutation, or to name witnesses for the committee's examination, would, irrespective of this committee's conclusions, I am constrained to say, in my humble judgment, be unjust to me and oppressive.

It may, indeed, appear to the committee that I should confide in their just judgment; that, being disinterested and impartial judges, if *they* perceive no ground for further examination, I should be content with the record.

I am well advised of the justice and integrity of this committee. I expect nothing from them but a fair and impartial decision upon the evidence before them. But, because I am satisfied with my tribunal, it by no means follows that I may not desire to make out my case.

The accused in court may place the most implicit confidence in the judge upon the bench, but he will none the less exercise his lawful right to examine his accusers or their witnesses as to the real truth of matters of which he is presumed to know everything, and his judge is presumed to know nothing. How otherwise can full and exact justice to all be done by the judge?

No man who properly values himself, when his character is falsely assailed by grave charges, will accept a non-suit on technicalities or upon the *supposed* untruth of the accusations. He will claim the right to *prove* their untruth—it may be from the mouths of his accusers—and thus to fully vindicate himself by the record. That simple right I now respectfully claim of this committee.

It is not enough that my accuser, after long searching of the dregs and scum of Washington life for pliant witnesses by his tools, has signally failed to produce any proof satisfactory to the committee of his allegations. This is not enough. I desire opportunity to disprove them, so thoroughly, that he will not again be permitted to make use of his high prerogative, as a member of Congress and of its committee, to vilify, for party purposes, or for any purpose, the good name of even so humble a citizen as myself. I desire to avail myself of this the only lawful opportunity which the sacredness of debate upon the floor of the House will admit, to nail these slanders to the counter, and brand their utterance as it deserves.

The imperative necessity for claiming and exercising this right is forcibly presented to me, when, as I am credibly informed to-day, an officer of a New York bank note company, bearing himself no enviable reputation, has been in constant daily intercourse with my accuser, running to and fro between him and prejudiced or suborned officers and employés in this department, and to the reporters of the sensation press. It is publicly alleged that he, with other agents of the bank note companies, from their knowledge as experts, prompted my accuser to prepare questions to their co-laborers as witnesses, whose answers, standing unexplained and unquestioned upon the record, may be prejudicial to the method of business in the treasury; for, you are well aware that *the system*, as well as myself, is on trial before you.

Thus the prosecutor may avail himself of the aid of experts to spread upon the record such shaping of established facts as may tend to sustain his accusations, while the unprejudiced portion of the committee, who are only desirous to elucidate truth, have not the aid of experts, and are left to rely solely upon their professional or personal acumen to strip the false varnish from the real fact. It is my duty, as it is my right, to examine and scrutinize this prepared expert testimony by cross-examining the witnesses, or at least by suggesting questions for such cross-examination, to the end that the exact and undistorted facts may be upon your record.

I have thus far spoken of my rights as a citizen. I now speak as an officer of the government. I am charged with a grave and responsible trust by the honorable Secretary of the Treasury, perhaps the most grave and responsible ever intrusted to a single subordinate officer in the financial history of our country. Upon the faithful discharge of this trust rests the trustworthiness of the currency and securities of the government, and through them the credit of the nation in all countries where its securities are negotiated.

If belief in false issues of fabulous amounts of the country's liabilities obtains with the public, the commercial value of the true issue will be lessened and confidence in the national securities weakened. I do not say that this is the aim and intent of my accusers and prosecutor, but I do most emphatically say, and desire the committee to be fully impressed with the fact, that this will be the inevitable effect of the accusations, unless these charges of false issue be met and refuted in the broadest possible manner by the most comprehensive and indisputable evidence of their utter falsity. It is not, therefore, for personal reasons alone that I entreat the committee that I may be allowed to hear and refute these charges. The people who have intrusted their vast revenues to the Treasury Department—the Secretary of the Treasury, who has accepted the trust—the department itself—nay, the very head of the nation and all his constitutional advisers, have a vital interest in their truth or falsity. They are grave accusations against the integrity of a subordinate officer charged with the details of a most important portion of this vast trust, proclaimed on the floor of Congress by a member who asserts that he truly represents a large financial constituency. The people will judge for themselves of the truth or falsity of these charges by the recorded evidence; and if that record be not a broad and full refutation of the charges made, or implied, their judgment may or may not accord with the

udgment of the committee. Therefore do I claim, as a broad public right, that every charge and every specification of charge, no matter how ill-founded they may seem to the committee, shall be subjected to the most thorough, searching, and complete investigation.

If, as has been publicly asserted, I am charged before this committee with a fraudulent or over issue of any of the nation's liabilities, then I respectfully demand from this committee that the kind of security thus charged to be overissued, or issued fraudulently, be distinctly stated; that the accounts of its manufacture and issue in this department be thoroughly, carefully, and completely examined, by the means already at the disposal of the committee, and such other means as they may deem useful or desirable; that these accounts be carefully balanced, and that balance made of record, to the end that the public may know if such momentous charges be true or false.

I am told that certain parties, even in the treasury, are communicating distorted reports of occurrences in this division to my accuser. This may be true or not true, but I have reason to know that information of events transpiring here is promulgated through my accuser, with telegraphic directness, in the committee-room, with such comments as he sees fit to make. I ask, therefore, to be heard in reply to such statements, evoked by such witnesses, in attempted prejudice of this department.

If, as I am told, the fact of one unfinished impression of notes having been stolen from the drying-room in the treasury building has been placed upon your record discredibly to the treasury system, then I respectfully remonstrate against any incomplete record of this occurrence being made. I desire opportunity to prove that the fact of this abstraction of one sheet from the fifty thousand sheets printed on that day was known to the treasury officers, through the system of checks and balances, and made matter of record on the day of its occurrence; that the guilty party was suspected and watched; that her first utterance of a note on the next day was known, the note so uttered recovered, and the woman identified and arraigned for the theft. I desire also the opportunity to prove, in defence of the treasury system as against a system sought to be forced to its use, that the fact of false utterance of notes when prepared, as formerly, by the bank note companies, was no very rare occurrence, and one which the officers apparently neither knew nor suspected until the notes had been in circulation, returned to the treasury for redemption, and the companies notified thereof. Or, if they did know it, the false utterance was connived at; or, at the best, that if it was known, the knowledge was suppressed. I desire opportunity to prove, also, that even now, notes which have been in circulation are presented for redemption which bear upon their face undeniable proof of having been issued from these New York establishments without passing through the office of the Treasurer of the United States; and that such notes so presented are redeemed and paid by these companies upon the Treasurer's demand, thus tacitly proving the false utterance. These are all facts of record in the Treasury Department. Let them appear upon your record also, and thus spread the whole truth before the people.

I am advised by witnesses who have testified before you that my accuser has imputed fraud to me in connexion with a contract for the Charleston custom-house, made in the time of Secretary Corwin, many years before I entered the department; and I know from the Daily Globe that he has caused to be read from the Speaker's desk, as part of his speech, the report of a committee of a former Congress charging me with such fraud in reference to that contract. I know also that when I was before your committee he made inquiries of me in reference to that report. In my answer I took occasion to state that I had replied to that committee's most extraordinary and most false report, in a letter to the honorable the Secretary of the Treasury. This I stated in the expectation that the committee would call for a copy of that letter from the files of this de-

partment, and thus put my defence upon the record. The committee in its wisdom have seen fit to omit making such call. I now respectfully ask that such call be made, or that I be heard in reply to that report, formally made, as it has been, a part of the present attack upon me.

If, as I infer from report, the charges of personal immorality consist of the coerced and suborned affidavits filed with the Solicitor of the Treasury by the infamous hireling of men reputed to be better than himself, but whose love of greed blunts their moral sense, then I desire to say to this committee, most distinctly, that I am prepared to prove affirmatively, by overwhelming and irrefutable testimony, the total untruth of all the allegations they contain. I am prepared, with overwhelming refutation and contradiction, to disprove *all* charges against the good conduct of the bureau of which I have charge; and prepared to prove, by the sworn testimony of those who know whereof they testify, its eminent good order and decorum.

If, as I have been told, the president of a New York bank note company has been permitted to put upon your record a statement formerly filed in the Treasury Department by him, and subsequently withdrawn by him, to the effect that I was once arrested in a house of ill-fame in the city of New York, and imprisoned, and that the fact of the arrest and imprisonment was published in the newspapers of the day, then I demand that he shall be called upon to produce proof of that arrest—a matter easily proven, if true—and that he shall be called upon to produce the papers or paper in which such arrest was published, or certified copies from their files—a kind of proof easily adduced if it ever existed.

If he fails to produce these proofs, I claim not only that his allegations are false, but that they are wilfully and maliciously false, for these are charges that cannot be mistakes. They allege distinct facts, as of record. Let the record be shown, and let both my accuser and myself abide the result. Meanwhile I distinctly avow to the committee that no such arrest or imprisonment ever took place; that no allegation of such arrest or imprisonment was ever printed in any newspaper; that I was never arrested for any cause in my life; that I never for any cause was imprisoned an hour in my life; and I challenge proof to the contrary. Any proof thereof failing, this bank note company's president must stand branded by your record as a perjured slanderer, and it will be my duty hereafter to hold him and those he represents to their lawful responsibility.

If there be unrefuted charges before the committee, other than those I have enumerated, (and I have heard of none,) prejudicial to my management of this bureau, or to strict propriety in that management, or anything in any way derogatory to my character, either financial or moral, I respectfully ask to be informed of them, and of their specifications, and pledge myself to their full and complete refutation. In the event of failing so to refute them, I consent to be disgraced by your record before my friends and the public.

All I ask is opportunity of disproof.

This, I respectfully submit, is my manifest right; and therefore do I most earnestly remonstrate against this committee now closing its deliberations before my proof is presented, (even though the committee, as the case stands, should hold me guiltless,) and I desire this, my protest, to be placed upon your record.

Very respectfully,

S. M. CLARK,

Chief of First Division, National Currency Bureau.

HON. JAMES A. GARFIELD, M. C.,

Chairman of Special Committee, &c., &c.

G.

Letter to the Hon. Secretary of the Treasury in reply to the charges of a Special Committee of Congress, of which the Hon. Mr. Sargeant was Chairman.

TREASURY DEPARTMENT, OFFICE OF CONSTRUCTION,

August 15, 1862.

SIR: In accordance with your order, orally delivered by your private secretary, on the 23d ultimo, I surrendered the charge of this bureau to Mr. Rogers and resumed my duties as chief clerk.

As this order was issued immediately after the publication of an *ex parte* report by a congressional committee, condemning the manner in which I had discharged my duty as chief of the bureau, your action is naturally construed by my friends, and so much of the public as take any interest in the matter, as an indorsement of that committee's report. I cannot so accept it, although the change was ordered without any previous intimation from you that you had it in contemplation, because, if you believed the committee's report, you would not, I think, now employ me in *any* capacity. But I none the less rest under the imputation, both in and out of the department.

As it is known in the department that you had not asked me for a defence against the committee's charges, or sought to know if I had anything to say in reference to it, I respectfully desire, with your permission, to place upon the files a reply to some of their accusations.

But, first, I desire to apprise you of the circumstances which inaugurated and attended the action of the committee, and of the character of its advisers, and the cause of the action of those advisers.

By reference to a letter now on file from Mr. Latham, dated June 28, 1862, it will be found that he, by his own confession, "to some extent stimulated the investigation;" and it is generally alleged that the resolution upon which the committee have acted was introduced at the instigation of certain contractors, who were exasperated by my reporting adversely upon claims presented by them to the department. These claims I believed, as did my predecessors, Major Bowman and Captain Franklin, were baseless or fraudulent. Foremost among these contractors were Mr. Latham, contractor for the Buffalo and Oswego custom-houses, and Mr. Cluskey, contractor for the Galveston custom-house.

The first of these, Mr. Latham, in the letter above alluded to, states that "I make no secret of my personal hostility to him," and that "very naturally a bitter feeling has been engendered between us," and, in effect, alleges that my reports on his claim have been, and will be, influenced by personal vindictiveness. Mr. Latham mistakes; I never saw or heard of him until he was before the department as a claimant, and since he has been before it I have seen nothing in him worthy either of my anger or respect. A bitter feeling may be "natural" to him, but it is not to me, and if it exists he enjoys a monopoly of it. My hostility is to the claim, not to the man. If I know myself, I was governed in my reports by a simple sense of duty—not by malice. There is no person, place, power, or pay that can force me into rendering a report against my sincere convictions of right on *any* matter. My record for six years past exists in the department; I feel that I ought to be judged by that, rather than by the vindictive misrepresentations of a disappointed claimant.

Mr. Latham's contracts aggregated in the sum of one hundred and fifty-eight thousand six hundred dollars, (\$158,600.) Upon the report of Major Bowman, with my knowledge and concurrence as chief clerk, he had been paid this amount by Mr. Guthrie, with forty-one thousand two hundred and forty-five dollars (\$41,245) more for extras, including an enlargement of one of the buildings.

Thus he was paid nearly two hundred thousand dollars in all, and he now

claims over two hundred and fifty thousand more—making a demand of over four hundred and fifty thousand dollars (\$450,000) upon his contracts of one hundred and fifty-eight thousand six hundred dollars, (\$158,600.)

The items of extras claimed were carefully examined in detail by my predecessor, Major Bowman, and rejected during Mr. Guthrie's administration, after the Secretary's personal examination of the merits of the claim.

Subsequently the claim was renewed during Mr. Cobb's administration, when I examined such items as were then again presented, and coming to the same general conclusions as Major Bowman, I made a similar adverse report. Mr. Cobb made a personal examination of the claim, and after hearing, at a stated meeting, the arguments of the claimant's counsel, (John Cochrane and Henry B. Stanton, esqs.,) rejected it.

I am credibly informed, that if I had certified this claim for payment I should have heard of no congressional examining committee.

The claim was then removed to the Court of Claims. Before this court, Captain (now General) Franklin was examined as an expert, and has frequently expressed to me his opinion, coinciding with mine, upon the claim, but has never officially reported upon it, as he was not in office when the claim was before the department.

While the matter was before the Court of Claims, I was detailed by Mr. Cobb to assist the Solicitor in his examination of some of the witnesses.

Pending its trial, the claimant's counsel, in a partly jocose manner, offered me \$20,000 if I would report that there was \$70,000 due them on their claims. I then considered that the offer was made in a serio-comic way for the purpose of laughing it off as a jest if I resented it, or of carrying it into execution if I met it in a kindred spirit; and I therefore only replied that I should report exactly according to the merits of the claim. I reported, orally, this offer to Mr. Cobb in the same terms as here written. I now regret that I did not make it matter of record at the time, as Mr. Cobb cannot be called to substantiate my statement, and it must rest entirely on my asseveration.

Subsequently, and in the same manner, the counsel offered me \$10,000 if I would report that \$50,000 was due them, which I treated in the same way, and immediately reported the offer to Mr. Cobb.

In explanation of such offers being possibly serious, while the claim was before the court, and after I had reported upon it to the department, I can only suppose that the claimants might think that if I should report again after hearing their witnesses that my views were changed and I deemed such sums were due them, that the Secretary would then cease to oppose them before the court, and order the money paid.

The present Secretary may find some corroboration of the above statement in the fact that I have orally reported to him a similar offer since he has been the head of the department, and may infer therefrom how far I am open to the charge of venality.

I will not extend this paper by a detail of Mr. Cluskey's claim, and the action thereon, which is, in some respects, a similar history, though differing in detail; and my action thereon was the same as the action of my predecessor. The claims of both parties have been passed upon by two administrations preceding your own; and Mr. Cluskey, being from Georgia, was the personal and political friend of Mr. Cobb, and *I am told* (but do not know) that he is now his active sympathizer.

These men are my accusers. In these men the acting chairman of the committee, Mr. Sargeant, has evidently placed the most entire and abject confidence. He told me himself that he had "very great confidence in Mr. Cluskey."

It is a noticeable fact that my action upon Mr. Cluskey's or Mr. Latham's claims was not made a subject of examination by the committee. If my official action in their cases was "malicious," or the result of "ignorance," none so

competent to prove it as they who were familiar with their every detail. But on these matters there has been profound silence; matters only being questioned of which they had no personal knowledge whatever, or which were the result of the action of others than myself. They *knew*, but would not acknowledge, that my action in their cases was right, so they sought for wrong, and hoped to find it by a prejudging committee's aid, where they were totally ignorant.

This committee, from their official position, are entitled, before action, to such respect as citizens may choose to award congressional investigating committees. But when, by their action, they cease to deserve respect, I cannot be so hypocritical as to affect any, simply because they profess to represent their constituents.

I am credibly informed that my accusers have openly avowed for years past that they would effect my removal, for reporting adversely upon their claims. Failing at the department, they have at last found a congressional committee facile and apt to their purpose. My accusers have sat with this committee at their examination of witnesses—except when Mr. Young and myself were examined—propounding questions, and were subsequently themselves examined in private as witnesses. The committee may see a fairness in this method of trial, but I confess that it is not apparent to me.

When I was examined Judge Kelley read the questions from a paper *not* in his own handwriting.

The only other person who *appears* against me before this committee is a Mr. Hamilton, who was one of Mr. Latham's witnesses before the Court of Claims; and in regard to him I shall, at the proper time, present to Congress the affidavit of the then solicitor of that court, that Hamilton acknowledged on the stand that he had committed perjury. Another of Mr. Latham's witnesses, who was not now put on the stand, was indicted by the grand jury of New York for perjury, in giving his testimony upon Mr. Latham's claim before the Court of Claims.

It is my present intention, also, at the proper time, to present to Congress the affidavits of respectable citizens of Washington to the effect that Mr. Cluskey is not to be believed under oath, which, I am advised, can be readily obtained in large number. Thus much for *the men* who have moved and controlled the investigation.

I next desire to place upon the record some unrecorded action of this committee.

I was the first person examined in form—Judge Kelley being the examiner. After some weeks' examination of me and of papers, he expressed himself satisfied, and told me that he desired to question me no more. He voluntarily told me, at the close of my examination, in the presence of the committee, that if my character should thereafter be assailed by any witness, I should be recalled for explanation. Subsequently he told me that he was disgusted with the whole proceeding—considered it puerile, and that he should not meet with the committee again.

Within the past few days Judge Kelley was in this city, and reiterated these opinions to me, and said, emphatically, that he should seek an opportunity for an interview with the Secretary, to communicate them to him; and on the same day I saw him waiting in the Assistant Secretary's room for that purpose, as he told me, but do not know whether he obtained an interview with the Secretary or not. If he did not, my assertions, all-important as they are in this case, can be readily verified by addressing him a letter, quoting what I have here written.

Judge Kelley's place upon the committee was supplied by Mr. Sargeant, of California. This gentleman called upon me at the office for information, and for papers and drawings, all of which were freely, frankly, and promptly given to him in copy, often to the serious hindrance of the current business of the office; and he also said that I should be recalled to the stand if my character was assailed, or words to that effect. I do not remember his precise phraseology; I

did not charge my memory with his words, for I did not care whether he recalled me or not, and did not then know that he was my assailant. I only now record it to exemplify the *animus* of the man. His promise was volunteered, not asked for.

I was never recalled.

A virulent report—so steeped in virulence as to kill itself with its own poison in the judgment of those cognizant of the facts—was made to Congress by Mr. Sargeant, just before the close of the session, accompanied by what purported to be the evidence in the case, and the report, with the testimony, was ordered to be printed. The printed copy is now before me. In it my testimony, taken by Judge Kelley, is printed in a garbled or altered form, and some of it suppressed, or else not reported by the committee's clerk. Some of the printed answers falsify my evidence. For instance:

Judge Kelley asked me, "Can you tell, approximately, the amount already expended?" (on the treasury extension.)

I replied: "I *can* tell *exactly*."

The reply is printed, page 17 of the report, "I *cannot* tell *exactly*." But the answer, as printed, goes on to state the exact amount expended, thus making the answer contradictory in itself, and falsifying my reply.

Mr. Young and Mr. Oertly both tell me that like liberties are taken with their testimony, and that their answers, as printed, give a different meaning from that intended by their answers to the committee. The only other witness examined from this office, Mr. Curtis, is not now employed in it, and I do not know if his testimony be altered or not. For his own reputation I trust that it is.

Almost all the explanatory statements brought out by examination before the committee are omitted in the printed record. Whether by accident or design I can only infer.

The committee have arraigned me, not only for the acts of my predecessors, but for details of contracts entered into and signed long before I came into the department in *any* capacity. For instance: the contracts for the custom-house at Charleston, S. C., were made in Secretary Corwin's time, 1852-'53, and for the treasury extension in June, 1855, and no other contracts are called in question by them. I entered the department in August, 1856, and previous to that time had not been in Washington for twenty years, and had never been interested in or had any knowledge of *any* government contracts. I did not know these contracts were in existence, nor did I know, nor had I ever heard of, any of the parties to them until I met them officially in the treasury. These facts I stated to the committee.

I said in my testimony, in reply to inquiries, that soon after being placed in charge of the bureau I called the attention of the Secretary to certain enormities in the Charleston contract, which had come under my notice as clerk, and told him that, in my judgment, hundreds of thousands of dollars were being uselessly expended there, and that, in the then existing state of things, (the work being suspended under the omission of Congress to make the usual annual appropriation for its continuance,) I thought that a new arrangement might be amicably made with the contractors, by which government could obtain the remainder of the marble required for the work at a fair price. The Secretary then directed me to prepare a statement in detail for his examination. I caused such a statement to be prepared, showing in detail each stone and its dimensions and its character that were required to complete it, up, ready for the roof, and what each would cost under the contract prices as already paid. This statement is matter of record in the office.

Congress having directed the Secretary to report in his (then) next annual report what economy he could make in completing this work, he instructed me to go to Charleston and see what other economy, besides that contemplated by the table, I could recommend. The incessant duties of the office (as I have

never had a chief clerk since I have been in charge, and consequently was all the time doing double duty) prevented (with the assent of the Secretary) immediate compliance with my instructions, and the secession of the State soon following, precluded any further action at the time. These facts were presented in brief in my then next annual report, and were stated by me in detail to the committee. I also repeated them to Mr. Sargeant, at my desk, after he was placed on the committee.

Not one word of this statement, or any allusion to it, appears in the printed testimony or report; but I am, inferentially, charged with "ignorance or corruption, perhaps both," (page 1 of the report,) for the existence of the contract.

I respectfully invoke the attention of the Secretary to the fact that my statements, as given above and suppressed by the committee, exist of record in this department.

Mr. Oertly assures me that he also stated, in full detail, to the committee, the above facts, with which he was perfectly familiar, and yet no word of *his* statement is recorded, nor is there the slightest allusion to it in the report.

I respectfully submit to the Secretary that this is monstrous and disgraceful injustice on the part of the committee.

Only one cargo of marble for Charleston was paid for subsequent to the facts above narrated, and that one was then in transit; but an advance of money was made, pursuant to the terms of the contract, for some marble at the quarry in Hastings upon Hudson, designed for this building. The *quantity* of this marble, (not the *quality* nor value, as the report of the committee, page 3, falsely states,) I was ordered by Secretary Dix to inspect. I did so, and reported. Upon that report the proper officer (being the one prescribed by the contract) computed its value. Upon this computation the amount was paid. These facts all appear in the documents printed at the close of the testimony in the report, (page 126,) and yet the report, commenting on the transaction and testimony, as printed, deliberately denounces me as "incompetent or dishonest" (page 3) for my action thereon.

In the printed testimony of Mr. Young, (page 24,) which is also printed by the committee, on page 3 of the report, he is made to state, in reply to the committee's question—"Who made the report to you of the *quality* of the material at Hastings?"—that "Mr. Clark, the engineer in charge," reported it. Mr. Young alleges that the questioner said *quantity*, not *quality*, and that he replied accordingly. No one knows better than Mr. Young that I did not report upon *quality*, and that it was not my business so to report; and in my report itself, printed at the close of the testimony, (page 126,) the fact is apparent.

But the malice does not stop at this perversion of truth. The report says: "To ascertain if this large quantity (not *quality*) of marble was really at Hastings, the committee sent there Mr. Oertly, Mr. Hamilton, and Mr. Cluskey to examine it." They also say "there was a perfect concurrence between these gentlemen on their return," (page 2 of report.)

Now, these three gentlemen all report that they found the precise pieces, and exactly of the same *quantity*, as stated in my report; but *their* witnesses, Cluskey and Hamilton, allege that it was largely overvalued under the contract. With the computation of that value I had no more to do than the committee themselves. I only reported it as the computation of another, after it had been made by another, and *this* the committee *knew*, or they must be as stolid as they are unjust, for they print the fact at page 126. It was neither my province nor privilege to make the computation; my duty was simply to report it when made. And yet the committee strangely permit themselves to state (page 4) that they "are fain to believe" that in my incompetency is to be found the explanation for my action at Hastings!

Now, upon examination, the Secretary will perceive—

First. That *quality* was not reported upon by *me*.

Second. That no erroneous report of quality was made by *any* one.

Third. That no peculiarity of quality, whether reported or not, has entered into the alleged enormous price.

Fourth. That my report of *quantity*, being the only point upon which I had to report, is exact, and confirmed by the committee's own witnesses. And,

Fifth. That the valuation of the material was made in pursuance of the terms of the contract, which contract was not negotiated by me, and the computation was made by another person, over whom, in that respect, I had no control.

Whence, then, really comes this enormity of price?

The answer to this query is obvious—was doubtless known to the witnesses against me before the committee, and thus, probably, to some members of the committee itself; and this answer, which I will now proceed to give, has been most ignorantly, or else dishonestly, and at all events most unjustly, suppressed.

The answer is, that the enormous price resulted from *extraordinary finish* of the material, which extraordinary finish was prescribed by the chief of the bureau as early as 1853, three years before I came into it, and then not only prescribed by him, but exemplified for imitation by models, in accordance with which the marble was to be wrought.

Now, in the face of all this, which was known or ought to have been known to every member of the committee, I am most falsely held up to you and to the country in their report as being responsible for these enormous prices and payments.

I most earnestly submit to you that I have every right to be indignant at such wilful suppression and perversion of fact.

I do not propose to further weary the Secretary by now reviewing in detail all the falsehoods and fallacies of the report. I reserve such review for its more appropriate occasion; but I desire to call your attention to one more salient point of the committee's attack.

I refer to the settlement for the rough stock of the buttress caps for the south wing of the treasury extension.

The entire responsibility of this settlement I assume. It was made under my report and upon my advice.

It is true that I need not assume this responsibility, because the decision was that of Secretary Cobb upon my report, and after a careful personal examination of it; but as this decision was in strict conformity with my report, I choose, for my present purpose, to regard it as my own.

The sum of \$5,500 was paid for the rough stock of each cap. The sworn computer, Mr. Oertly, whose duty it is under the law (Statutes at Large, vol. 10, p. 93) to compute their value under the contract, made the rough stock amount to the enormous sum of \$34,104 57 each. The settlement was a compromise; it is detailed at length in my testimony, pp. 11, 12, and 13, which I respectfully ask the Secretary to read; and the reasons are there made apparent why the contractors accepted \$5,500 on a contract for nearly \$35,000. The compromise sum was reached by the sworn measurer's computation of how much these stones *would amount to under all the original rejected bids*, and by taking a sum fractionally less than the lowest of these as a basis of settlement. The committee state in their report (page 4) that "Mr. Clark represented that \$5,500 was the lowest price bid for these caps by any bidder." Thus they convey the false impression that the computation was mine, when the evidence upon which they are commenting (page 12) expressly says, the *sworn computer found* that these caps amounted," &c., &c. Thus they demonstrate also their own utter incapacity to reason, when they put forward the idea that contractors' admitted rights, under the strict letter of their contract, to the enormous sum of \$34,104 57 as computed in their favor, by the man who, under the law, was clothed with exclusive and final computation in the premises, was not an element in every way to be "gravely used as an argument" in the determination

of the proper sum to be paid by a compromise between the government and contractors, who, in the terms of that contract, held the government at so great a disadvantage.

Mr. Cluskey testifies (page 40) that I omitted in the list of original rejected bids the bids of three parties. If an omission, it would not be mine, but the computer's. But it is no omission. The bids of these three parties, printed in the report, (Hawke's, pp. 88 and 89; Acker & Co., pp. 83 and 84; Berry & Mohun, p. 82,) show *that they made no bid for these caps as delivered.*

But I did not recommend the payment of \$5,500, until I had examined the computer's computation under the contract of \$34,104 57.

The committee say (page 4) that the computer admits that the rule whereby this amount is computed is a monstrosity. Be it monstrous or not—and I know that it *is* monstrous—the rule is expressly, and beyond all possibility of honest mistake or denial, *written down in the contract*; which contract I did not make or assist in making, but which I was sworn to execute.

The computation by which the computer obtains the value, under the contract, is so plain that no truthful expert can arrive at any other result; and any schoolboy, who had gone half through his arithmetic, could compute it, under the simple data furnished, thus :

The stone's *admitted* contents are 571½ cubic feet. The price per cubic foot for the rough stock of this quantity in stones of ordinary shape is four fifty one-fourth hundredths dollars, and, therefore, amounts to \$2,573 93

The contract provides (report, page 109) that for "all stones whose width exceeds three times their thickness, there shall be paid an additional price of *twenty-five per cent.* for each additional three inches in width."

This is the monstrous contract rule.

These stones are 18 feet 8 inches long, 17 feet 6 inches wide, 1 foot 9 inches thick; consequently, for "each three inches" that "their width exceeds" 5 feet three inches, "*twenty-five per cent.* additional is to be paid." They exceed this width 12 feet 3 inches—or 49 times 3 inches—and, therefore, 25 per centum must be added 49 times to the amount of \$2,573 93; thus, 25 per cent. of \$2,573 93 is \$643 48½. Multiplied by 49, is 31,530 64

Making 34,104 57

This is the monstrous result of the indisputably monstrous contract rule; and it must be either stupidity or knavery that produces any other result, under the rule, than this. Mr. Latham says (page 33) that the true amount is \$2,463 79½, but he starts with a wrong measurement, and adds nothing for the excess of width over three times the thickness; thus showing, either that he knew nothing of the matter, or else deliberately falsified the matter which he undertook, as an expert, truthfully to expound under oath.

Mr. Cluskey, more artful, but not less knavish, adroitly conceals his *method* of computation, and gives only his result, and says (page 39) that the true amount is \$1,958 68, being more than *twenty per cent.* less than Mr. Latham's "true amount," although Cluskey takes the true dimensions, which are *greater* than those taken by Mr. Latham. Thus Cluskey also shows, either that he knew nothing of the matter upon which he had taken the stand as an expert, or else that he had committed deliberate perjury.

The committee's brace of cherished witnesses and prompters, though both zealous to accomplish the same object—my removal from office—do not agree with each other in their computations, nor in their assumed dimensions. Both

cannot be right—both I know are wrong. I believe that they are knowingly and wilfully wrong. And it is on such testimony that the committee have, with seeming eagerness, from behind the panoply of their congressional shield, attacked my competency and honesty.

Now, I respectfully submit to you, sir, that my action in obtaining a compromise of \$5,500 from contractors, who, under the terms and statutory computation of their contract, were entitled to \$34,104 57, was meritorious official action. I submit to you, sir, that in resorting to the lowest bid made for these caps to find my rule upon which to compute the proper amount of the sum to be fixed by compromise, I adopted the best and most fair and just rule possible. I relieved the government from the pressure of its most ill-considered contract; and while I took away from the contractors all power to press their unfair advantage against the government, I yet made due recognition of their rights as workmen, in thus taking for my rule of allowance to them the recorded judgment of other honest men, making, in competition with each other, proposals to the government for the same work. I state to you, sir, respectfully, that I would, as at present advised, and unless instructed to the contrary, if the business were now to be done again, adopt precisely the same course. It is proper for me to add that the then head of the treasury considered the compromise effected by me as an eminently successful settlement; but as I was, myself, exactly informed of all the difficulties which I had to overcome, I confess that I did not then, and do not now, feel the need of that attestation.

One other fact—referring to my suppressed testimony—I desire to place upon the record, and I will for the present follow the tortuous malevolence of the report no further.

I told the committee at the close of my examination, and desired the clerk to take down my words, that they had doubtless noticed that I had made my answers studiously responsive to the questions; that I had in no single instance interpolated anything which could be construed into a volunteered defence of my own action. But I demanded, as a right, that at least some of the witnesses, of whom I then handed them a list, should be examined. I told them the list contained the names of senators and members of the House of Representatives, who had transacted business for their constituents at my desk, whom I desired should be examined as to my *general* fitness for my duties; and that it also contained the names of well-known experts in this city, and elsewhere, whom I desired to be examined as to my *special* fitness.

I was assured that at least some of them should be examined.

Not one of them *was* examined, or, if examined, their evidence is suppressed in the report; and not one word of my statement, or any allusion to it, appears in the printed record.

The committee say, (page 1,) "many witnesses the committee desired to examine it was impossible to obtain, they being scattered by the impending war." None of *my* witnesses were "scattered by the impending war." On the contrary, "many of them" sat daily under the same roof with and in the sight of this committee, and not one of *them* "was it impossible to obtain."

The inference is irresistible that they did not "desire to examine" them. In their holy crusade in search of wrong, the committee have, with distorted vision, looked beyond the distinguished senators in their midst, who proffered me their testimony in my behalf, and sought among some vagrant followers of the army a support for their own contradictory witnesses.

I do not expect any immediate action from the Secretary upon this paper, for I am aware that exigencies may at times arise in the administration of the department which require the temporary sacrifice of individuals; but if the Secretary is satisfied of the truth of the allegations herein made by me, I shall hope the time may come when no public detriment will arise from his making his confidence in my official integrity as apparent and public as his seeming

want of it now appears ; for I do not want the humblest office at the Secretary's disposal, unless he has the confidence that I shall faithfully discharge its duties.

So long as I occupy my present position, I shall to the best of my abilities discharge its duties. I have served under five Secretaries of the Treasury, and this is the first time I was ever before any of them with a personal matter. I trust it may be the last. The promotions I have received have been voluntary. They came to me from a supposed fitness, and without solicitation on my part, or on the part of friends for me. They have not been given me for party reasons, for I am no partisan, and I can never be of service to any politician, except by the faithful performance of my duty.

I have the honor to be, very respectfully, your obedient servant,

S. M. CLARK,
C. C. Bureau of Construction.

Hon. S. P. CHASE,
Secretary of the Treasury.

Inventory of bed-pieces, rolls, lathe cuttings, plates, and stock on hand October 1, 1864.

INVENTORY OF ENGRAVED PLATES.—FRACTIONAL CURRENCY.

30 plates of 25 subjects, 5 cents, obverse; 2 of 50 subjects, 5 cents, obverse; 1 of 20 subjects, 5 cents, obverse; 27 of 25 subjects, 5 cents, reverse; 2 of 50 subjects, 5 cents, reverse; 33 of 25 subjects, 10 cents, obverse; 2 of 50 subjects, 10 cents, obverse; 1 of 20 subjects, 10 cents, obverse; 21 of 25 subjects, 10 cents, reverse; 1 of 50 subjects, 10 cents, reverse; 52 of 20 subjects, 25 cents, obverse; 4 of 40 subjects, 25 cents, obverse; 29 of 20 subjects, 25 cents, reverse; 1 of 25 subjects, 25 cents, reverse; 7 of 40 subjects, 25 cents, reverse; 18 of 20 subjects, 50 cents, obverse; 2 of 40 subjects, 50 cents, obverse; 18 of 20 subjects, 50 cents, reverse; 2 of 25 subjects, 50 cents, reverse; 3 of 40 subjects, 50 cents, reverse.

FRACTIONAL CURRENCY, NEW ISSUE.

26 plates of 12 subjects, 50 cents, obverse; 2 of 30 subjects, 50 cents, obverse; 28 of 12 subjects, 50 cents, reverse; 1 of 15 subjects, 50 cents, reverse; 4 of 30 subjects, 50 cents, reverse; 7 of 25 subjects, 3 cents, reverse; 1 of 12 subjects, 25 cents, reverse.

BOND PLATES, FIVE-TWENTIES.

9 plates of \$50 coupon bonds, 3d series; 1 of \$50 coupon bonds, altered to act June 30, 1864; 10 of \$50 coupon bonds, 4th series; 1 of \$100 coupon bonds, 3d series; 11 of \$100 coupon bonds, 4th series; 3 of \$100 coupon bonds, altered to act June 30, 1864; 3 of \$500 coupon bonds, 4th series; 2 of \$500 coupon bonds, altered to act June 30, 1864; 1 of \$500 coupon bonds, coupons cut off for foreign loan; 3 of \$1,000 coupon bonds, 3d series; 1 of \$1,000 coupon bonds, 4th series; 4 of \$1,000 coupon bonds, altered to act June 30, 1864; 2 of \$1,000 coupon bonds, coupons cut off for foreign loan; 1 of \$1,000 coupon bonds, reverse, 4th series; 4 of \$1,000 coupon bonds, reverse, act June 30, 1864; 1 of \$50 registered bonds, act June 30, 1864; 1 of \$50 registered bonds, tint, act June 30, 1864; 1 of \$100 registered bonds, act June 30, 1864; 1 of \$100 registered bonds, tint, act June 30, 1864; 1 of \$500 registered bonds, act June 30, 1864; 1 of \$500 registered bonds, tint, act June 30, 1864; 1 of \$1,000 registered bonds, act June 30, 1864; 1 of \$1,000 registered bonds, tint,

act June 30, 1864; 1 of \$5,000 registered bonds, act June 30, 1864; 1 of \$5,000 registered bonds, tint, act June 30, 1864; 1 of \$10,000 registered bonds, act June 30, 1864; 1 of \$10,000 registered bonds, tint, act June 30, 1864; 1 of \$50 registered bonds, 20 years; 1 of \$100 registered bonds, 20 years.

BOND PLATES, TEN-FORTIES.

3 plates of \$50 coupon bonds; 4 of \$100 coupon bonds; 3 of \$100 coupon bonds, unfinished; 2 of \$500 coupon bonds; 5 of \$1,000 coupon bonds; 1 of \$50 registered bonds; 2 of \$50 registered bonds, unfinished; 1 of \$100 registered bonds; 1 of \$100 registered bonds, unfinished; 1 of \$500 registered bonds; 2 of \$500 registered bonds, unfinished; 2 of \$1,000 registered bonds; 2 of \$1,000 registered bonds, unfinished; 1 of \$5,000 registered bonds; 2 of \$5,000 registered bonds, unfinished; 1 of \$10,000 registered bonds; 1 of \$10,000 registered bonds, unfinished.

BOND PLATES, 6 PER CENTS OF '81.

1 plate of \$50 coupon bonds, acts July 17 and August 5, 1861; 1 of \$50 coupon bonds, act March 3, 1863; 1 of \$50 coupon bonds, tint, acts July 17 and August 5, 1861; 1 of \$50 coupon bonds, tint, act March 3, 1863; 1 of \$100 coupon bonds, acts July 17 and August 5, 1861; 1 of \$100 coupon bonds, act March 3, 1863; 1 of \$100 coupon bonds, tint, acts July 17 and August 5, 1861; 1 of \$100 coupon bonds, tint, act March 3, 1863; 1 of \$500 coupon bonds; 2 of \$500 coupon bonds, unfinished; 2 of \$500 coupon bonds, tints; 2 of \$1,000 coupon bonds; 2 of \$1,000 coupon bonds, unfinished; 5 of \$1,000 coupon bonds, tints; 1 of \$50 registered bonds; 1 of \$50 registered bonds, unfinished; 1 of \$50 registered bonds, tint; 1 of \$100 registered bonds; 1 of \$100 registered bonds, unfinished; 1 of \$100 registered bonds, tint; 1 of \$500 registered bonds; 1 of \$500 registered bonds, tint; 1 of \$1,000 registered bonds; 1 of \$1,000 registered bonds, tint; 1 of \$5,000 registered bonds; 1 of \$5,000 registered bonds, tint; 1 of \$10,000 registered bonds; 1 of \$10,000 registered bonds, tint.

SEVEN-THIRTY TREASURY NOTES.

2 plates of \$50, three subjects, obverse; 2 of \$50, three subjects, tints; 2 of \$50, three subjects, reverse; 2 of \$100, three subjects, obverse; 2 of \$100, three subjects, tints; 2 of \$100, three subjects, reverse; 1 of \$500, three subjects, obverse; 1 of \$500, three subjects, tint; 1 of \$500, three subjects, reverse; 1 of \$1,000, three subjects, obverse; 1 of \$1,000, three subjects, tint; 1 of \$1,000, three subjects, reverse; 1 of \$5,000, one subject, obverse; 1 of \$5,000, one subject, tint; 1 of \$5,000, one subject, reverse; 7 of \$50, four subjects, obverse; 1 of \$50, four subjects, obverse, unfinished; 8 of \$50, four subjects, reverse; 7 of \$50, four subjects, tints; 3 of \$100, four subjects, obverse; 2 of \$100, four subjects, reverse; 2 of \$100, four subjects, tints; 1 of \$500, four subjects, obverse, unfinished; 1 of \$500, four subjects, reverse; 1 of \$500, four subjects, tint; 1 of \$1,000, four subjects, obverse, unfinished; 1 of \$1,000, four subjects, reverse; 1 of \$1,000, four subjects, tint.

ONE-YEAR INTEREST NOTES.

7 plates of \$10, obverse; 16 of \$10, tints; 15 of \$10, reverse; 6 of \$20, obverse; 6 of \$20, tints; 7 of \$20, reverse; 1 of \$50, obverse; 2 of \$50, tints; 2 of \$50, reverse; 1 of \$100, tint; 1 of \$100, reverse; 1 of \$500, tint; 1 of \$500, reverse; 1 of \$1,000, tint; 1 of \$1,000, reverse; 1 of \$5,000, obverse; 1 of \$5,000, tints; 1 of \$5,000, reverse.

TWO-YEARS INTEREST NOTES.

2 plates of \$50, obverse; 2 of \$50, tints; 2 of \$50, reverse; 2 of \$100, obverse; 2 of \$100, tints; 2 of \$100, reverse; 1 of \$500, obverse; 1 of \$500, tint; 1 of \$500, reverse; 1 of \$1,000, obverse; 1 of \$1,000, tint; 1 of \$1,000, reverse.

THREE-YEARS COMPOUND INTEREST TREASURY NOTES.

15 plates of \$10, obverse; 12 of \$10, reverse; 15 of \$20, obverse; 14 of \$20, reverse; 8 of \$50, obverse; 11 of \$50, reverse; 2 of \$100, obverse; 3 of \$100, reverse; 1 of \$500, obverse; 1 of \$500, obverse, unfinished; 1 of \$500, reverse; 1 of \$1,000, obverse.

MISCELLANEOUS.

1 plate of certificate of deposit; 1 cover-plate for the fractional currency; 1 plate of letter-head, National Currency Bureau; 1 of \$1,000, certificate of indebtedness, 1 subject; 1 of treasury draft or warrant, 4 subjects; 1 of war draft or warrant, 4 subjects; 1 of Interior draft or warrant, 4 subjects; 1 of Navy draft or warrant, 4 subjects; 1 of vignette, portrait of Secretary Chase; 1 of vignette, portrait of Secretary Fessenden; 1 of \$5,000, certificate, of deposit, 1 subject; 1 of certificate of deposit, original and duplicate; 1 of check of the assistant treasurer of New York, five subjects; 1 of coin check, five subjects; 1 of alphabet; 1 of specimen plate of cycloid ruling; 1 of specimen plate of cycloid ruling; 1 of \$1,000, certificate of indebtedness, three subjects; 1 of \$5,000, certificate of indebtedness, three subjects; 1 of exequatur; 1 of passport; 1 of letter-head, Second Auditor.

BLANK STEEL.

601 plates, nine by fourteen inches; 76 of nine by fifteen and a quarter inches; 62 of twenty and a half by fourteen and a half inches; 19 of twenty by fourteen and a quarter inches; 28 of eighteen by fifteen and a quarter inches; 15 of twenty by fourteen and a half inches; 20 of twenty by thirteen and a half inches; 53 of twenty by thirteen and a quarter inches; 19 of twelve by twelve and three-quarter inches; 6 of seventeen by thirteen and a quarter inches; 2 of nine by fifteen inches; 2 of seven and a half by fifteen inches.

BLANK ROLLS.

40 rolls, half inch face; 8 of five-eighths inch face; 13 of nine-sixteenths inch face; 7 of one inch face; 5 of one and an eighth inch face; 7 of one and a quarter inch face; 16 of one and a half inch face; 9 of one and five-eighths inch face; 7 of one and three-quarters inch face; 23 of one and seven-eighths inch face; 9 of two-inch face; 2 of two and one-eighth inch face; 6 of two and three-eighths inch face; 11 of two and a half inch face; 6 of two and five-eighths inch face; 3 of two and a quarter inch face; 4 of three-inch face; 41 of three and a quarter inch face; 16 of two and three sixteenths inch face; 1 of two and a quarter inch face; 1 of one and five-eighths inch face; 6 of three and a half inch face; 2 of three and five-eighths inch face; 2 of one-quarter inch face; 2 of three-eighths inch face; 2 of one-half inch face; 1 of five-eighths inch face; 5 of three-quarters inch face; 3 of seven-eighths inch face; 14 of one-inch face; 16 of one and one-eighth inch face; 18 of one and a quarter inch face; 10 of one and a half inch face; 2 of one and five-eighths inch face; 9 of one and three-quarters inch face; 13 of one and seven-eighths inch face; 7 of two-inch face; 1 of two and three-quarters inch face; 1 of three and a

quarter inch face; 6 of one and three-eighths inch face; 9 of two and three-sixteenths inch face; 3 of two inch face; 6 of one and seven-eighths inch face; 3 of one and three-quarters inch face; 3 of one and five-eighths inch face; 3 of one and a half inch face; 3 of three and five-eighths inch face.

BED-PIECES.—FRACTIONAL CURRENCY.

No. 1, skeleton obverse; No. 2, skeleton reverse; No. 3, vignette, head of Washington; No. 4, vignette, head of Washington; No. 5, 5 cent obverse; No. 6, 5 cent reverse; No. 7, 10 cent obverse; No. 8, 10 cent reverse; No. 9, 25 cent obverse; No. 10, 25 cent reverse; No. 11, 50 cent obverse; No. 12, 50 cent reverse.

FRACTIONAL CURRENCY—NEW ISSUE.

No. 1, 50 cent reverse; No. 2, 50 cent obverse; No. 3, 25 cent reverse; No. 4, 3 cent reverse.

\$5,000 ONE-YEAR INTEREST NOTE.

Obverse.—No. 23, vignette, America offering her jewels; No. 23 *a*, vignette, America offering her jewels; No. 142, original lathe-work of oval counter, 5,000; No. 142 *a*, 5,000 counter, matched; No. 142 *b*, finished lathe-work counter, with denomination; No. 143 *a*, finished lathe-work counter, small 5,000; No. 144, Washington, October 1, 1863; No. 145, United States; No. 146, will pay the bearer with interest, &c.; No. 147, five thousand dollars; No. 148, corner-piece, 5,000, scroll-work; No. 148 *a*, corner-piece, 5,000, scroll-work; No. 149, legal tender for \$5,000—Register of Treasury and Treasury Department; No. 150, kaleidograph border; No. 167, check letters, A B C D; No. 153, kaleidograph tint, 5,000 repeated, in scroll; No. 153, kaleidograph original, 5,000 repeated, in scroll.

Reverse.—No. 155, vignette, eagle; No. 156, 5,000, lathe-work counter; No. 157, every person, &c., ornamented with scroll; No. 158, this note is a legal tender, &c.; No. 158 *b*, scroll-work.

\$1,000 TWO-YEARS INTEREST NOTES.

Obverse.—No. 120, vignette, naval battle scene; No. 121, vignette, De Soto; No. 123, legend of note; No. 124, original kaleidograph counter, 1,000; No. 124 *a*, finished kaleidograph counter, 1,000; No. 125, tablet, act of March 3, 1863; No. 126, original kaleidograph border of note; No. 127, finished kaleidograph border of note; No. 128, original lathe-work counter tint, 1,000; No. 128 *a*, finished lathe-work counter tint, 1,000; No. 129, scroll-work tint over coupon.

Reverse.—No. 130, original kaleidograph of coupon; No. 130 *a*, finished kaleidograph of coupon, with scroll; No. 124, kaleidograph counter, 1,000, original; 124 *c*, kaleidograph counter, 1,000, finished; No. 122, vignette, eagle; No. 131, scroll-work, with lettering—penalty; No. 129 *b*, this note is a legal tender, &c., for all debts, &c.; No. 167, check letters—No.; No. 125 *a*, tablet—legal tender for one thousand dollars.

\$1,000 ONE-YEAR INTEREST NOTE.

Obverse.—No. 21, vignette, justice; No. 22, vignette, liberty; No. 132, vignette, eagle and shield, "In God is our trust;" No. 133, corner ornaments, M and 1,000, in scroll; No. 134, one year from date; No. 135, one thousand dollars, with interest, &c.; No. 135 *a*, United States; No. 135 *b*, United States; No. 136, will pay the bearer; No. 136 *a*, act of March 3, 1863; No.

134 *a*, "M," printed in color; 134 *b*, 5,000, ruled in color; No 137, 1,000 repeated.

Reverse.—No. 130, original kaleidograph of centre; No. 130 *a*, finished 1,000, and one thousand, kaleidograph; No. 138, scroll-work corner-pieces; No. 139, original lathe-work counter; No. 140, lathe-work, with lettering—the penalty; No. 141, lathe-work, with lettering—this note is, &c.

\$500 TWO-YEARS' INTEREST NOTES.

Obverse.—No. 183, vignette, eagle and nest; No. 183 *a*, vignette, liberty; No. 184, United States; No. 185, lathe-work counter, 500; No. 186, five hundred dollars, will pay to bearer, &c.; No. 187, signatures; No. 188, Washington; No. 189, lower corner ornaments; No. 190, U. S., ornaments, flowers and scroll; No. 191, this note is a legal tender for five hundred dollars; No. 191 *a*, section of border, U. S. and D; No. 193, treasury note, in tablet; No. 194, act of March 3, 1863; No. 194 *a*, Register of the Treasury—Treasurer of the United States; No. 195, two years after date; No. 196, corner ornaments and scroll, U. S.; No. 207, coupon, \$12 50; No. 192, finished border, U. S. and D.

Obverse tint.—No. 204, cycloid work over note; No. 205, D, ornamented with scroll; No. 206, pentograph tint over coupon.

Reverse.—No. 209, lathe-work, with lettering and denomination; No. 196, small corner ornaments; No. 211, lathe-work over coupon; No. 209 *a*, section of counter, 500.

\$500 ONE-YEAR INTEREST NOTE.

Obverse.—No. 68, vignette, standard-bearer; No. 72, vignette, New Iron-sides; No. 164, finished lathe-work counter, 500; No. 164 *a*, original lathe-work counter, 500; No. 164 *b*, original lathe-work counter, before lettering; No. 155 *d*, legal tender for five hundred dollars; No. 155 *e*, act of March 3, 1863; No. 155 *f*, border of note, end-pieces, lathe-work; No. 155 *g*, section of note, end-pieces, lathe-work; No. 160 *a*, treasury note, one year after date, &c.; No. 161, five hundred dollars, with interest, &c.—Washington; No. 160 *b*, corner ornaments.

Obverse tint.—No. 165, cycloid 500, repeated; No. 165 *a*, cycloid 500, section; No. 107, D, ruled face.

Reverse.—No. 163, lathe-work, full note; No. 163 *a*, lathe-work, original; No. 163 *b*, lathe-work, circular; No. 163 *c*, lathe-work, section.

\$100 TWO-YEARS' INTEREST NOTE.

No. 102, vignette, in the turret; No. 102 *a*, vignette, farmer and mechanic; No. 103, border of note, C, one thousand, repeated; No. 103 *a*, border of note, C; No. 104, treasury note—Two years after date the United States will pay bearer one hundred; No. 105, dollars, with interest at five per cent. per annum, payable semi-annually. The last six months' interest will be paid with this note. Washington, Dec. 1, 1863. Act March 3, 1863; No. 106, vignette, view of the treasury; No. 108, coupon of the note; No. 109, lathe-work counter, obverse of note in tint; No. 110, original lathe-work of counter, C, and 100; 110 *a*, finished lathe-work of counter, C, and 100; No. 111, lathe-work tint over obverse of note; No. 112, section of tint over obverse of note; No. 113, lathe-work strip over obverse of coupon; No. 114, legal tender for one hundred dollars; No. 115, lathe-work C, reverse of coupon; No. 116, lathe-work C, reverse of note with lettering; No. 117, lathe-work O, original of the reverse.

\$100 ONE-YEAR INTEREST NOTE.

Obverse.—No. 199 *a*, vignette, Washington; No. 199, vignette, justice; No. 228, vignette, victory and peace; No. 184 *a*, United States; No. 220 *a*, one

year after date; No. 229, act of March 3, 1863; No. 230, one hundred dollars; No. 196 *a*, U. S., corner ornaments, scroll and flowers; No. 196, U. S., corner ornaments, scroll and flowers; No. 218, counter, lathe-work, 100; No. 232, this note is a legal tender for one hundred dollars; No. 232 *a*, border, U. S. and C; No. 220, check letters, A, B, C, D; No. 188, Washington, in script; No. 187, signatures; No. 194, Register of Treasury, Treasurer of the United States.

Obverse tint.—No. 218 *a*, lathe-work; No. 218 *b*, lathe-work, C; No. 195 *b*, scroll, belonging to lathe-work.

Reverse.—No. 233 *a*, lathe-work, with lettering and denomination; No. 233, *b*, half section of counter; No. 233 *c*, section of lathe-work.

\$50 TWO-YEARS' INTEREST NOTE.

Obverse.—No. 197, vignette, Caduceus; No. 214 *a*, vignette, loyalty; No. 199, vignette, justice; No. 185 *a*, counter, lathe-work, 50; No. 185 *b*, United States; No. 200, two years after date will pay to bearer fifty dollars with interest at five per; No. 201, cent. per annum, payable semi-annually. Washington. The last six months' interest will be paid with this note; No. 201 *a*, lathe-work counter, 50, section of a circle; No. 201 *b*, lathe-work counter, without denomination; No. 195 *a*, act of March 3, 1863; No. 187, signatures; No. 208, coupon, \$1 25; No. 208 *a*, coupon, \$1 25.

Obverse tint.—No. 204, lathe-work tint; No. 208 *a*, L, ornamented with scroll; No. 195 *b*, scroll-work, belonging to tint; No. 210, this note is a legal tender for fifty dollars; No. 210 *a*, treasury note, in tablet; No. 196 *a*, scroll-work corners, U. S.; No. 194 *b*, small border, 50 and United States repeated; No. 206, pentograph tint over coupon.

Reverse.—No. 212, lathe-work lettering and denomination; No. 213, lathe-work fifty dollars, reverse of coupon; No. 213 *a*, lathe-work fifty dollars, section.

\$50 ONE-YEAR INTEREST NOTES.

Obverse.—No. 214, vignette, loyalty; No. 234, vignette, Alexander Hamilton; No. 185 *b*, United States; No. 216 *a*, lathe counter, 50; No. 235, fifty dollars; No. 235 *a*, lathe counter, fifty; No. 235 *b*, ornamental scroll corner, fifty, 50; No. 195 *a*, act of March 3, 1863; No. 210 *a*, one year after date, in tablet; No. 210, this note is a legal tender for fifty dollars; No. 188, Washington; No. 220, check letters; No. 194 *a*, Register of the Treasury and Treasurer of the United States; No. 187, signatures; No. 194 *a*, lathe border, end-piece, United States, 50.

Obverse tint.—No. 231, lathe-work.

Reverse.—No. 241, lathe-work, denomination, &c.; No. 241, section of lathe-work.

\$20 ONE-YEAR INTEREST NOTE.

Obverse.—No. 70, vignette, portrait of President Lincoln; No. 71, vignette, victory; No. 69, vignette, mortar firing; No. 156, original, lathe-work of corner-piece, 20; No. 157, finished, lathe-work of corner-piece, 20; No. 158, border of note, lathe-work, twenty, 20; No. 158 *a*, section of lathe-work, twenty, 20; No. 155 *a*, legal tender for twenty dollars; No. 159, corner ornament, In God is our trust; No. 159, corner ornament, God and our right; No. 160, legend of note; No. 161, with interest at five per cent., Washington; No. 155 *b*, act of March 3, 1863; No. 155 *c*, check-letters.

Obverse tint.—No. 162, cycloid tint 20, repeated; No. 162 *a*, cycloid tint 20, section.

Reverse.—No. 153, lathe-work of full note; No. 154, lathe-work, original; No. 155, 20, XX, repeated.

\$10 ONE-YEAR INTEREST NOTE.

Obverse.—No. 214, vignette, eagle and capitol; No. 215, vignette, portrait of Secretary Chase; No. 215 *a*, vignette, peace; No. 216, vignette, United States; No. 216, one year after date, act of March 3, 1863; No. 217, lathe-work counter, 10; No. 216 *b*, lathe-work counter, X, ornamented with scroll; No. 216 *c*, lathe-work counter, X, ornamented with scroll; No. 219, ten dollars, with five per cent. interest; No. 188, Washington; No. 187, signatures; No. 196, corner ornaments, U. S.; No. 221, this note is a legal tender for ten dollars; No. 222, United States, ten, 10, repeated; No. 223, United States of America, ten, repeated; No. 223 *a*, United States of America, ten, section; No. 193, treasury note, in tablet.

Obverse tint.—No. 225, lathe-work; No. 226, lathe-work, figure X.

Reverse.—No. 227, lathe-work, with lettering and denomination; No. 225 *a*, lathe-work counter, 10.

\$1,000 5-20 BOND.

No. 45, it is hereby certified that; No. 59, United States of America, with scroll; No. 59 *a*, United States of America, with scroll; with lettering, six per cent. loan, under act of February 25, 1862. Redeemable after five, &c.; No. 60, one thousand dollars; No. 61, lathe-work counter, No., and third series; No. 62, scroll-work, belonging to border; No. 50 *a*, lathe-work, one thousand counter; No. 50 *d*, lathe-work, M, and corner-pieces; No. 55 *a*, vignette, farmer mowing; No. 63, vignette, girl at the well; No. 64, vignette, eagle with flag; No. 64 *a*, vignette, eagle with flag, with lettering, are indebted unto; No. 67, coupon, \$30; No. 67 *a*, coupon, \$30; No. 65, original lathe-work of the border of bond; No. 66, original lathe-work of strip parallel with border; No. 50 *e*, original lathe-work of counter, one thousand; No. 50 *f*, original lathe-work of counter, M; No. 50 *g*, original lathe-work of corner-piece; No. 83, United States of America, ruled face; No. 84, lathe-work, 1,000, reverse of bond; No. 86, ruled oval counter, fourth series and 4th; No. 87, cycloid counter, \$30, reverse of coupon; No. 78, cycloid counter, M and 1,000 with lettering, six per cent. loan, under act, &c.; No. 91, one thousand dollars, and writing of bond; No. 93, it is hereby certified that the Treasury Department, Register's office, are indebted unto, No.; No. 100, coupon, \$30, obverse.

\$500 5-20 BONDS.

No. 46, United States of America; No. 46 *a*, United States of America; No. 47, five hundred dollars; No. 48, lathe-work counter, No.; No. 49, lathe-work counter, 3d and third series; No. 50, lathe-work counter, D; No. 50 *b*, lathe-work counter, D, with lettering, six per cent. loan under act of February 25, 1862; No. 50 *c*, lathe-work counter, D, with lettering, redeemable after five and payable twenty years from date; No. 51, lathe-work counter, five hundred; No. 52, lathe-work counter, 500; No. 53, vignette, head of President Lincoln; No. 54, vignette, head of General Scott; No. 55, vignette, eagle; No. 56, coupon, \$15; No. 58, original lathe-work of the border of bond; No. 51 *b*, original lathe-work of counter, five hundred; No. 52 *a*, original lathe-work of counter, 500; No. 57, original lathe-work of coupon border; No. 57 *a*, original lathe-work of coupon border; No. 50 *h*, original lathe-work of counter, D; No. 49 *a*, original lathe-work of counter, 3d series; No. 92, ruled counter, 4th series and fourth.

\$100 5-20 BONDS.

No. 15, two tablets with legend; No. 16, Register's office, May; No. 16, Treasury Department, November, No.; No. 17, one hundred dollars; No. 18,

the United States of America are indebted unto; No. 19, kaleidograph border, with matched corner; No. 20, coupon, \$3 00; No. 21, vignette, justice; No. 22, vignette, liberty; No. 23, vignette, America offering her jewels; No. 24, original lathe-work of \$100 counter; No. 25, matched lathe-work of \$100 counter; No. 26, original corner-piece; No. 27, original counter, 3d; No. 28, matched counter, with denomination; No. 29, border kaleidograph; No. 99, fourth series, black-face letter.

\$50 5-20 BOND.

No. 34 *a*, it is hereby certified that; No. 34 *b*, the United States of America; No. 34 *c*, are indebted unto; No. 35, fifty dollars; No. 36, kaleidograph border, with matched corner; No. 37, kaleidograph border, with matched corner; No. 38, kaleidograph counter, 50; No. 39, kaleidograph counter, with lettering, third series and Treasury Department; No. 40, vignette, eagle; No. 41, vignette, America and peace; No. 42, vignette, reclining Indian; No. 43, Treasury Department, Register's office, Register of the Treasury, No.; No. 44, coupon, \$1 50; No. 29, kaleidograph border; No. 15 *a*, tablets with legend; No. 89, coupon, \$1 50, 4th series; No. 38 *a*, lathe-work corner-piece, to match border.

MISCELLANEOUS STOCK.

No. 77, scroll work corner-piece; No. 79, it is hereby certified that, treasury of the United States, Register of the Treasury; No. 75, corner-piece, figure 2 and word two; lettering, receivable for all United States stamps, engraved and printed at the Treasury Department; No. 80, are indebted unto; 81, one thousand dollars, Washington, No. and ruled counter 1,000; No. 82, if the order blank is not filled this, United States treasury; No. 85, alphabet or check letters; No. 88, counter, 50 dollars, 100 dollars, 500 dollars with lettering, Treasury Department, national currency bureau, and official business; No. 94, border strip of lathe-work; No. 95 *b*, United States treasury seal; No. 95 *a*, United States treasury seal; No. 90, signatures of F. E. Spinner and L. E. Chittenden; No. 98, fifty dollars, a small black-face letter; No. 97, counter, 100 dollars and 50 dollars; No. 102, draft and \$; No. 118, United States of America, fancy letter, black face; No. 151, interest 5 per cent.; No. 152, 1st February, 1864; No. 30, it is hereby certified that; No. 31, Phillebrown head of Washington; No. 33, five per cent. loan under act of March 3, 1863, redeemable after ten and payable forty years from date; No. 95 *c*, United States treasury seal; No. 119, kaleidograph counter, 1,000; No. 167 *a to h*, \$25 coupon belonging to the \$1,000 10-40; No. 168, \$5 coupon belonging to the \$100 10-40; No. 170, five thousand dollars, certificate of indebtedness, one; No. 171, \$12 50 coupon belonging to the \$500 10-40; No. 171 *a*, \$12 50 coupon belonging to the \$500 10-40; No. 176, lathe-work oblong counter; No. 181, oval lathe work counter; No. 182, section of border; No. 181 *a*, lathe strip; No. 181 *b*, lathe strip, double; No. 182 *a*, lathe strip border; No. 182 *ab*, lathe strip border, double; No. 176 *b*, lathe strip border; No. 203, lathe strip section; No. 203 *a*, lathe strip, section strip; No. 202, lathe counter, (large;) No. 164, lathe section of counter; No. 236, lathe section of counter; No. 237, lathe section of counter; No. 239, treasury warrant No., in favor of, on, \$, pay to, or order, on treasury warrant, No., 186, pay to, or order, issued on requisition No., registered, 186; No. 164 *a*, lathe border strip; No. 238 *a*, lathe-work, small oblong counter; No. 238 *b*, lathe-work, small oblong counter; No. 244, lathe-work, miscellaneous; No. 246, three years after date, compounded semi-annually; No. 247, three years, three years after date; No. 248, assistant treasurer of the United States; No. 249, collector's office, New York, 186, pay to the order of, in coin, auditor; No. 250, will pay the bearer fifty dollars, with interest at the rate of six per cent. per annum; No. 251, three years, with interest, at the rate of six per cent. per annum, compounded semi-annually; No. 238, lathe-

work border; No. 244 *a*, lathe-work border; No. 151 *a*, lathe-work counter; No. 240, reverse of three-years' interest notes with legend; No. 238 *aa*, section of lathe; No. 252, reverse of three-year \$50 interest note with legend; No. 254, Treasury Department, New York; No. 240 *a*, reverse skeleton of three-years' note; No. 151 *a*, lathe-work border; No. 238 *a*, lathe strip border; No. 255, six months' interest due July 1, 1881, payable with this bond, entered, recorded, Washington; No. 256, Register's office, Treasury Department; No. 259, cycloid tint for \$1,000, 6, 81, coupon 30; No. 260, coupon for \$15, 6, 81, bonds; No. 261, coupon for \$30, 6, 81, bonds; No. 263, cycloid tint for \$500, 6, 81, coupon 15; No. 264 *a*, cycloid fancy-faced letter, fifty; No. 264, cycloid fancy-faced figure 500; No. 267, coupon cycloid tint, with lettering act of March 3, 1863; No. 266, section of lathe-work; No. 268, 100 cycloid ruled face; No. 269, it is hereby certified that, plain white-face letter; No. 273, three years after date, with interest, at the rate of five per cent., &c.; No. 272, lathe-work mitre for \$20, reverse three-years' note; No. 279, five coupons attached, last six months' interest payable with note; No. 278, act of June 30, 1864; No. 276, lathe-work narrow border; No. 154, lathe-work narrow border; No. 280, act of June 30, 1864, interest one cent per day, two cents per day, &c.; No. 281, \$500 reverse, with legend for 7-30; No. 283, \$20, reverse for the \$20 three-years' interest notes; No. 284, double lathe-work counter 1,000; No. 285, lathe section of circle, 1,000; No. 286, reverse of the \$50, 7-30, with legend; No. 287, lathe and cycloid work with lettering, pay to bearer; No. 288, \$100 reverse 7-30 with legend; No. 289, compounded semi-annually; No. 290, coupon for 7-30, \$500, \$18 25; No. 290, coupon for 7-30, \$100, \$3 65; No. 291, coupon for 7-30, \$1,000, \$36 50; No. 291, coupon for \$50, \$1 82½; No. 292, at maturity, &c., in a small lathe border for reverse \$1,000, 7-30; No. 293, three years after date, black-face letter; No. 294, semi-annually in lawful money, payable, interest; No. 295, signature, S. B. Colby; No. 296, act of July 17 and August 5, 1861; No. 297, \$5,000 coupon for 7-30; No. 298, the United States of America, black face; No. 254 *a*, Treasury Department; No. 299, the United States of America, ruled face; No. 300, the United States of America, black face; No. 301, act of June 30, 1864, in tablet; No. 302, six per cent. loan under act of June 30, 1864, in tablet; No. 303, promise to pay to the order, with 7-30 per cent. in lawful money, semi-annually, August 15, 1864, February 15, August 15; No. 304, six per cent. loan under act of June 30, 1864; No. 305, United States of America, ornamented with stars; No. 308, six months' interest due November 1, 1864, payable with this bond, No.; No. 309, Washington, August 15, 1864, promise to pay, dollars to the order, of 7-30 per cent. interest, payable semi-annually in lawful money; No. 310, United States of America, black face; No. 311, fifty dollars; No. 213 *a*, portrait of Secretary Fessenden; No. 312, promise to pay to the bearer, &c.; No. 314, Treasury Department, ornamented with scroll; No. 315, six months' interest \$1 50, six months' interest \$3, six months' interest \$15, six months' interest \$30, six months' interest \$150, six months' interest \$300; No. 317, ten thousand dollars, five thousand dollars, one thousand dollars, five hundred dollars, one hundred dollars; No. 318, sections of lathe-work for borders; No. 319, sections of lathe-work for borders; No. 320, counter 25 and section of lathe border; No. 321, one thousand dollars, German text; No. 323, lathe-work counter; No. 325, scroll-work ornaments; No. 327, fifty dollars repeated, and Nos. repeated, and \$, and \angle ; No. 328, lathe counter with denomination 3; No. 340, No. and \$, plain and fancy letters.

UNITED STATES NOTES.

No. 73, scroll-work for back of two dollars; No. 74, two flags for back of two dollars; No. 76, scroll-work; No. 77 *a*, section of counter, two; No. 77 *b*, sec-

tional counter, two, complete; No. 306, the emigration of the pilgrims; No. 307, the landing of Columbus; De Soto on the Mississippi; also forty-three shells or lathe-cuttings of counters, borders, &c.

ROLLS—FRACTIONAL CURRENCY—NEW ISSUE.

1, 50 cent reverse; 1 A, ditto; 2, 50 cent obverse; 2 A, ditto; 2 B, ditto; 2 C, ditto; 2 E, ditto; 2 F, ditto; 2 G, ditto; 2 H, ditto; 1 B, 50 cent reverse; 3, 25 cent reverse; 3 A, ditto; 3 B, ditto; 3 C, ditto; 4, 3 cent reverse; 4 A, ditto; 4 B, ditto; 4 C, ditto; 4 D, ditto; 4 E, ditto; 4 F, ditto; 4 G, ditto.

FRACTIONAL CURRENCY.

1, skeleton obverse; 2, skeleton reverse; 3, head of Washington, by Ourdan; 4, head of Washington, more highly finished; 5, 5 cent obverse; 6, 5 cent reverse; 7, 10 cent obverse; 8, 10 cent reverse; 9, 25 cent obverse; 10, 25 cent reverse; 11, 50 cent obverse; 12, 50 cent reverse; 7 a, 10 cent obverse, mandril roll; 8 a, 10 cent reverse, mandril roll; 5 a, 5 cent obverse, mandril roll; 6 a, 5 cent reverse, mandril roll; 9 a, 25 cent obverse, mandril roll; 10 a, 25 cent reverse, mandril roll; 11 a, 50 cent obverse, mandril roll; 12 a, 50 cent reverse, mandril roll; 7 b, 10 cent obverse; 7 c, 10 cent obverse; 9 b, 25 cent obverse; 9 c, 25 cent obverse; 7 d, 10 cent obverse; 7 e, 10 cent obverse; 8 b, 10 cent reverse; 5 b, 5 cent obverse; 9 d, 25 cent obverse; 5 b, 5 cent obverse, mandril roll; 6 b, 5 cent reverse, mandril roll; 7 b, 10 cent obverse, mandril roll; 8 b, 10 cent reverse, mandril roll; 9 b, 25 cent obverse, mandril roll; 10 b, 25 cent reverse, mandril roll.

\$5,000 ONE-YEAR INTEREST NOTES.

Obverse.—No. 23, vignette, wealth offering up her jewels; No. 142, original lathe-work of oval counter 5,000; No. 142 a, original lathe-work of oval counter finished, 5,000; No. 143, original lathe-work of small counter, finished, 5,000; No. 143 a, original lathe-work of small counter, finished, 5,000; No. 143 b, ditto; No. 144, Washington, October 1, 1863; No. 145, United States; No. 145 a, ditto; No. 146, will pay the bearer with interest, &c.; No. 147, five thousand dollars; No. 147 a, ditto; No. 148, ornaments, 5,000 scroll-work; No. 148 a, ditto; No. 149, legal tender for 5,000 dollars; No. 149 a, Register of the Treasury, treasury note; No. 150, kaleidograph border in sections, 5,000 repeated; No. 150 a, ditto; No. 150 b, ditto; No. 166, check letters A, B, C, D; No. 153, kaleidograph tint on obverse of note printed in color; No. 153 a, ditto.

Reverse.—No. 155, vignette, eagle, &c.; No. 155 a, ditto; No. 156, 5,000 lathe-work counter, original; No. 156 a, 5,000 lathe-work counter, finished; No. 157 penalty, &c., ornamented with scroll; No. 158, this note is a legal tender, &c.; No. 158 a, ditto; No. 158 b, scroll-work, corner-pieces.

\$1,000 TWO-YEARS' INTEREST NOTES.

Obverse.—No. 120, vignette, naval battle scene; No. 120 a, ditto; No. 121, vignette, De Soto; No. 121, legend of note; No. 124, original kaleidograph counter of 1,000; No. 124 a, finished kaleidograph counter of 1,000; No. 125, tablet, act of March 3, 1863, treasury note; No. 125 a, tablet, legal tender for one thousand dollars; No. 126 a, original kaleidograph border of note; No. 126 b, finished kaleidograph border of note; No. 126 c, ditto; No. 127, coupon of note; No. 128, original lathe-work counter of tint 1,000; No. 128 a, finished lathe-work counter of tint 1,000; No. 129, scroll-work in tint over coupon; No. 129 a, ditto.

Reverse.—No. 130, original kaleidograph of coupon; No. 130 a, finished

kaleidograph of coupon; No. 124 *b*, kaleidograph of the body of note; No. 124 *c*, finished kaleidograph 1,000 counter; No. 122, vignette, eagle; No. 131, scroll-work, lettering, penalty; No. 129 *b*, this note is a legal tender, &c.; No. 129 *c*, except duties, &c.; No. 167, check letters A, B, C, D, and No.

\$1,000 ONE-YEAR INTEREST NOTES.

Obverse.—No. 21 *a*, vignette, justice; No. 21 *b*, ditto; No. 22, vignette, liberty; No. 132, vignette, eagle and shield, "In God is our trust;" No. 133, corner ornaments, M and 1,000, in scroll; No. 134, one year from date; No. 135, one thousand dollars, with interest, &c.; No. 135 *a*, United States; No. 135 *b*, ditto; No. 136, will pay the bearer; No. 136 *a*, act of March 3, 1863.

Obverse tint.—No. 134 *a*, "M," ornamental letter; No. 134 *b*, 5,000, ruled face; No. 134 *c*, 5,000, ruled face.

Reverse.—No. 130 *b*, original kaleidograph of centre; No. 130 *c*, finished 1,000, and one thousand; No. 138, scroll-work corner-pieces; No. 139, original lathe-work counter; No. 139 *a*, section lathe-work counter; No. 140, lathe-work, with lettering; the penalty; No. 141, lathe-work, with lettering, this note is, &c.

\$500 TWO-YEARS' INTEREST NOTE.

Obverse.—No. 183, vignette, eagle and nest; No. 183 *a*, vignette, liberty; No. 184, United States; No. 185, lathe-work counter, 500; No. 186, five hundred dollars, will pay to bearer, &c.; No. 187, signatures; No. 188, Washington; No. 189, lower corner ornaments; No. 190, U. S., ornaments, flowers and scroll; No. 191, this note is a legal tender for five hundred dollars; No. 191 *a*, section of border, U. S. and D.; No. 192, finished border, U. S. and D.; No. 193, treasury note, in tablet; No. 194, act of March 3, 1863; 194 *a*, Register of the Treasury. 'Treasurer of the United States; No. 195, two years after date; No. 196, corner ornaments and scroll, U. S.; No. 207, coupon, \$12 50.

Obverse tint.—No. 204, cycloid work over note; No. 205, D, ornamented with scroll; No. 206, pentograph tint over coupon.

Reverse.—209, lathe-work, with lettering and denomination; No. 196, small corner ornaments; No. 211, lathe work and D over coupon.

\$500 ONE-YEAR INTEREST NOTE.

Obverse.—No. 68, vignette, standard-bearer; No. 72, vignette, New Ironsides; No. 164, lathe-work counter, 500; No. 164 *a*, lathe-work original of counter and sections; No. 164 *b*, lathe-work original of counter before lettering; No. 155 *d*, legal tender for five hundred dollars; No. 155 *e*, act of March 3, 1863; No. 155 *f*, border of note or end-piece, 500 repeated; No. 155 *g*, section of note or end-piece, 500 repeated; No. 160 *a*, treasury note, one year after date, &c.; No. 161, five hundred dollars, with interest, &c., Washington; No. 160 *b*, corner ornaments.

Reverse.—No. 163, lathe-work, combination; No. 163 *a*, lathe-work, original, combination; No. 163 *b*, lathe-work, circular, combination; No. 163 *c*, lathe-work, section, combination; No. 163 *d*, lathe-work, section, combination; No. 163 *f*, lathe-work, section, combination; No. 163 *g*, lathe-work, section, combination; No. 163 *h*, lathe-work, section, combination.

Obverse tint.—No. 165, cycloid 500, repeated; No. 165 *a*, cycloid 500, section; No. 107, D, ruled face.

\$100 TWO-YEARS' INTEREST NOTE.

No. 102, vignette, in the turret; No. 102 *a*, vignette, farmer and mechanic; No. 103, border of note, O, one hundred repeated; No. 103 *a*, border of note, C; No. 104, treasury note. Two years after date the United States will pay

bearer one hundred ; No. 105, dollars, with interest at five per cent. per annum, payable semiannually. The last six months' interest will be paid with this note. Washington, Dec. 1, 1863. Act March 3, 1863 ; No. 106, vignette, view of the treasury ; No. 108, coupon of the note, obverse ; No. 109, lathe-work counter, obverse of note in tint ; No. 110, original lathe-work of counter, C and 100 ; No. 110 *a*, finished lathe-work of counter, C and 100 ; No. 111, cycloid lathe-work tint over obverse of note ; No. 112, cycloid lathe-work tint over section of same ; No. 113, lathe-work strip over obverse of coupon in tint ; No. 114, legal tender for one hundred dollars ; No. 115, lathe-work C, reverse of coupon ; No. 116, lathe-work C, reverse of note with lettering ; No. 117 *a*, lathe-work C, original of the reverse ; No. 117 *b*, lathe-work section of the reverse ; No. 117 *c*, lathe-work C, section of the reverse.

\$100 ONE-YEAR INTEREST NOTE.

Obverse.—No. 199 *a*, vignette, Washington ; No. 199, vignette, justice ; No. 228, vignette, victory and peace ; No. 184 *a*, United States ; No. 220 *a*, one year after date ; No. 229, act of March 3, 1863 ; No. 230, one hundred dollars ; No. 196, U. S., corner ornaments, scroll and flowers ; No. 196 *a*, U. S., corner ornaments, scroll and flowers ; No. 218, counter, lathe-work, 100 ; No. 232, this note is a legal tender for one hundred dollars ; No. 232 *a*, border, U. S. and C ; No. 220, check letters, A B C D ; No. 188, Washington, in script ; No. 187, signatures ; No. 194 *a*, Register of Treasury. Treasurer of the United States.
Obverse tint.—No. 218 *a*, lathe-work ; No. 218 *b*, lathe-work, C ; No. 195 *b*, scroll, belonging to tint.

Reverse.—No. 233, lathe-work, with lettering and denomination ; No. 233 *a*, half section of counter ; 233 *b*, section of lathe-work.

\$50 TWO-YEARS' INTEREST NOTE.

Obverse.—No. 197, vignette, Caduceus ; No. 214 *a*, vignette, loyalty ; No. 199, vignette, justice ; No. 185 *a*, counter, lathe-work, 50 ; No. 185 *b*, United States ; No. 200, two years after date will pay to bearer, fifty dollars with interest at five per ; No. 201, cent. per annum, payable semi-annually. Washington. The last six months' interest will be paid with this note ; No. 201 *a*, lathe-work counter, 50, section of a circle ; No. 201 *b*, lathe-work counter, without denomination ; No. 195 *a*, act of March 3, 1863 ; No. 187, signatures ; No. 194 *a*, Register of the Treasury and Treasurer of the United States ; No. 220, check letters ; No. 208, coupon, \$1 25 ; No. 208 *a*, coupon, \$1 25.

Obverse tint.—No. 204, lathe-work tint ; No. 208 *a*, L, ornamented with scroll ; No. 195 *b*, scroll-work, belonging to tint ; No. 210, this note is a legal tender for fifty dollars ; No. 210 *a*, treasury note, in tablet ; No. 196 *a*, scroll-work corners, U. S. ; No. 194 *b*, small border, 50 and United States repeated ; No. 206, pentagraph tint over coupon.

Reverse.—No. 212, lathe-work lettering and denomination ; No. 213, lathe-work fifty dollars, pentagraph, coupon ; No. 213 *a*, lathe-work section of coupon.

\$50 ONE-YEAR INTEREST NOTES.

Obverse.—No. 214, vignette, loyalty ; No. 234, vignette, Alexander Hamilton ; No. 185 *b*, United States ; No. 216 *a*, lathe counter, 50 ; No. 235, fifty dollars ; No. 235 *a*, lathe counter, fifty ; No. 235 *b*, ornamental scroll corner, fifty, 50 ; No. 195 *a*, act of March 3, 1863 ; No. 210 *a*, one year after date, in tablet ; No. 210, this note is a legal tender for fifty dollars ; No. 188, Washington ; No. 220, check letters, A B C D ; No. 194 *a*, Register of the Treasury, &c. ; No. 187, signatures ; No. 194 *b*, lathe border, end-piece, United States, &c.

Obverse tint.—No. 231, lathe-work.

Reverse.—No. 241, lathe-work, denomination, &c. ; No. 241, section of lathe-work.

\$20 ONE-YEAR INTEREST NOTE.

Obverse.—No. 70, vignette, portrait of President Lincoln; No. 71, vignette, victory; No. 71 *a*, vignette, victory; No. 71 *b*, vignette, victory; No. 69, vignette, mortar-firing; No. 156, original, lathe-work of corner-piece 20; No. 157, finished, lathe-work of corner-piece 20; No. 158, border of note, lathe-work, twenty, 20, repeated; No. 158 *a*, section of lathe-work, twenty, 20, repeated; No. 155 *a*, legal tender for twenty dollars; No. 159, corner ornament, In God is our trust; No. 159, corner ornament, God and our right; No. 160, legend of note; No. 161 *a*, with interest at five per cent., Washington; No. 155 *b*, act of March 3, 1863; No. 155 *c*, check letters.

Obverse tint.—No. 162, cycloid tint 20, repeated; No. 162 *a*, cycloid tint 20, section.

Reverse.—No. 153, lathe-work of full note; No. 154, lathe-work, original; No. 154 *a*, lathe-work, section of same to form border; No. 154 *b*, lathe-work, section of same to form border; No. 154 *c*, lathe-work, section of same to form border; No. 155, 20, XX, repeated.

\$10 ONE-YEAR INTEREST NOTE.

Obverse.—No. 214, vignette, eagle, flag, and capitol; No. 215, vignette, portrait of Secretary Chase; No. 215 *a*, vignette, peace; No. 216, United States, one year after date, act of March 3, 1863; No. 217, lathe-work counter, 10; No. 216 *b*, lathe-work counter, X, ornamented with scroll; No. 216 *c*, lathe-work counter, X, ornamented with scroll; No. 219, ten dollars, with five per cent. interest; No. 188, Washington; No. 187, signatures; No. 194 *a*, Treasurer of the U. S. and Register of the Treasury; No. 196, corner ornaments, U. S.; No. 220, check letters; No. 221, this note is a legal tender for ten dollars; No. 222, United States, ten, 10, repeated; No. 223, end border, United States of America; No. 223 *a*, section of, United States of America; No. 193, treasury note, in tablet.

Obverse tint.—No. 225, lathe-work; No. 226, lathe-work, figure X.

Reverse.—No. 227, lathe-work, with lettering and denomination; No. 225 *a*, lathe-work counter, 10.

\$1,000 5-20 BOND.

No. 45, it is hereby certified that; No. 59, United States of America, with scroll border; No. 60, one thousand dollars; No. 61, lathe-work counter, No.; No. 62, scroll-work, belonging to border; No. 50 *a*, lathe-work, one thousand counter; No. 50 *d*, lathe-work, M, one thousand counter; No. 55, vignette, farmer mowing; No. 63, vignette, girl at the well; No. 64, vignette, eagle with flag; No. 64 *a*, vignette, eagle with flag; No. 64 *b*, are indebted unto; No. 65, section of border, lathe-work; No. 65 *a*, section of border, lathe-work; No. 65 *b*, section of border, lathe-work; No. 65 *c*, section of border, lathe-work; No. 65 *d*, section of border, lathe-work; No. 65 *e*, section of border, lathe-work; No. 65 *f*, section of border, lathe-work; No. 65 *g*, section of border, lathe-work; No. 65 *h*, section of border, lathe-work; No. 67, coupon, \$30; No. 66, section of border, lathe-work, coupon; No. 83, United States of America, ruled face; No. 83, United States of America, ruled face; No. 84, lathe-work, 1,000, reverse of bond; No. 86, ruled oval counter, fourth series and 4th; No. 87, cycloid counter, \$30, reverse of coupon; No. 78, cycloid counter, M and 1,000, with lettering, six per cent. loan, under act, &c.; No. 91, one thousand dollars and writing of the bond; No. 93, it is hereby certified that the Treasury Department, Register's office, are indebted unto, No.; No. 100, coupon, \$30, obverse; No. 100 *a*, coupon, \$30, obverse.

\$500 5-20 BONDS.

No. 46, United States of America; No. 46 *a*, third series; No. 47, five hundred dollars; No. 47 *a*, five hundred dollars; No. 49, lathe-work counter 3d and third series; No. 50, lathe-work counter D and third series; No. 50 *b*, six per cent. loan under act of February 25, 1862; No. 50 *c*, lathe-work counter D, redeemable after five and payable twenty years from date; No. 51, lathe-work counter, five hundred; No. 51 *a*, lathe-work counter, five hundred; No. 52, lathe-work counter, 500; No. 53, vignette, head of President Lincoln; No. 53 *a*, border belonging to the head of Scott; No. 54, vignette, portrait of General Scott; No. 55, vignette, eagle; No. 56, coupon, \$15; No. 57, lathe-work border of coupon; No. 58 *a*, lathe-work border of coupon; No. 92, ruled counter, 4th series and fourth over face.

\$100 5-20 BONDS.

No. 15 *a*, tablets with legend; No. 15 *b*, tablets with legend; No. 15 *c*, tablets with legend; No. 16 *a*, Register's office, May; No. 16 *b*, Treasury Department, November, No.; No. 17 *a*, one hundred dollars; No. 17 *b*, No.; No. 18 *a*, the United States of America; No. 18 *b*, are indebted unto; No. 18 *c*, are indebted unto; No. 18 *d*, are indebted unto; No. 19 *a*, kaleidograph border, with matched corner; No. 19 *b*, kaleidograph border, with matched corner; No. 19 *d*, kaleidograph border, with matched corner; No. 19 *c*, kaleidograph border, with matched corner; No. 20, coupon, \$3 00; No. 21, vignette, justice; No. 22, vignette, liberty; No. 23, vignette, America offering up her jewels; No. 24, original lathe-work of \$100 counter; No. 28, matched counter, with denomination, finished; No. 29, border kaleidograph; No. 99, fourth series, black-face letter.

\$50 5-20 BOND.

No. 34 *a*, It is hereby certified that; No. 34 *b*, the; No. 34 *c*, United States; No. 34 *d*, of America; No. 34 *e*, are indebted; No. 34 *c*, unto; No. 35, fifty dollars; No. 36 *a*, kaleidograph border, with matched corner; No. 36 *b*, kaleidograph border, with matched corner; No. 37 *a*, kaleidograph border, with matched corner; No. 37 *b*, kaleidograph border with matched corner; No. 38, counter, 50; No. 38 *a*, lathe-work, 3d and corner-piece, to match border; No. 39, kaleidograph counter 50, 3d series, and Treasury Department; No. 39 *a*, kaleidograph counter, No.; No. 39 *b*, third series, No.; No. 40, vignette, eagle; No. 41, vignette, America and peace; No. 42, vignette, reclining Indian; No. 43, Treasury Department, Register's office, Register of the Treasury; No. 44, coupon, \$1 50; No. 15 *d*, tablets with legend; No. 15 *e*, tablets with legend; No. 15 *f*, tablets with legend; No. 15 *g*, tablets with legend; No. 89, coupon, \$1 50, 4th series; No. 89 *a*, coupon, 4th series; 89 *b*, fourth.

MISCELLANEOUS STOCK.

No. 77, scroll-work corner-piece; No. 79, it is hereby certified that, Treasury of the United States, Register of the Treasury; No. 81, one thousand dollars, Washington, No.; No. 81 *a*, ruled counter 1,000; No. 82, if the order blank is not filled this, United States Treasury; No. 85, alphabet or check letters; No. 85 *a*, alphabet or check letters; No. 94, border strip of lathe-work; No. 95 *a*, United States treasury seal; No. 90, signatures of F. E. Spinner and L. E. Chittenden; No. 98, fifty dollars, a small black-face letter; No. 98 *a*, fifty dollars, a small black-face letter; No. 102, draft and \$; No. 118, United States of America, fancy letter, black-face; No. 151, interest 5 per cent.; No. 101, lathe border with strip of cycloid work, mitre corner; No. 54 *a*, small oval head of General Scott; No. 41 *a*, America and peace; No. 42 *a*, reclining

Indian; No. 34 *d, e*, it is hereby certified that; No. 50 *e*, small lathe corner-piece; No. 34 *d*, it is hereby certified that; No. 170 *a*, five thousand dollars, one; No. 170, certificate of indebtedness; No. 18 *a*, are indebted unto; No. 170 *b*, certificate of indebtedness; No. 75, engraved and printed at the Treasury Department; No. 75 *a*, engraved and printed at the Treasury Department; No. 30 it is hereby certified that; No. 81 *b*, Washington, No., No.; No. 105 *a*, dollars, will pay the bearer; No. 32, Washington, act of March 3, 1863, one hundred in tablet; No. 174, lathe and kaleidograph border; No. 174 *a*, small counter lathe; No. 119, kaleidograph counter, 1,000; No. 119 *a*, kaleidograph counter, 1,000; No. 154 *a, a*, border lathe-work; No. 163 *a, a*, border lathe-work; No. 160 *a*, the United States treasury; No. 161 *a*, five hundred, Washington; No. 167 *a to e*, \$25 coupon belonging to the \$1,000 10-40; No. 168, \$5 coupon belonging to the \$100 10-40; No. 169, small lathe-work counter or corner-piece; No. 172, small lathe-work counter, 50; No. 173, small lathe-work counter, 10; No. 175, small corner-pieces scroll; No. 176, lathe-work counter; No. 177, United States treasury note; No. 33, five per cent. loan under act of March 3, 1863, redeemable after ten and payable after forty years from date; No. 95 *b*, United States treasury seal; No. 95 *c*, United States treasury seal; No. 171 *a, b*, \$12 50 coupon belonging to the \$500 10-40; No. 178, corner-pieces \$2 50; No. 176 *a*, oblong lathe counter, with white face, 10,000; No. 181, section of oval lathe counter; No. 182, section of border strip; No. 181 *a*, lathe strip made up; No. 182 *a*, lathe strip made up; No. 203, lathe section; No. 203 *a*, lathe section; No. 202, lathe section of counter; No. 164, lathe section of counter; No. 236, lathe section; No. 237, lathe section; No. 238, lathe sections miscellaneous; No. 164 *a*, lathe sections miscellaneous; No. 240, lathe-work reverse, \$10 one year interest note, bed-piece reverse, \$10 3-years; No. 243, lathe-work reverse of \$100, 1-year lettering erased, to be used on three-years' interest notes; No. 245, lathe-work reverse of \$500, 2-year lettering erased to be used on 3-years' interest notes; No. 244, sections of lathe-work; No. 244 *a*, sections of lathe-work; No. 238 *a*, sections of lathe-work; No. 210, sections of lathe-work; No. 176 *a, a*, oblong lathe-work; No. 249, collector's office, New York, 186. Pay to the; No. 249 *a*, order of, in coin, Auditor; No. 239 *a*, issued on requisition, No., registered, 186; No. 239 *b*, pay to, on treasury warrant, No. 186, or order; No. 239 *c*, treasury warrant, No. 186, pay to, or order, in favor of, on \$; No. 247, three years, three years after date; No. 248, Assistant Treasurer of the United States; No. 246, three years after date, compounded semi-annually; No. 151 *a*, lathe-work counter; No. 250, will pay the bearer fifty dollars, with interest, at the rate of six per cent. per annum; No. 244 *a*, section of lathe-work; No. 251, three years, with interest at the rate of six per cent. per annum, compounded semi-annually; No. 252, lathe-work, reverse of three-year \$50 note, skeleton; No. 232 *a*, this note is a legal tender for one hundred dollars; No. 252 *a*, lathe-work, reverse of \$50, three-years' note, finished; No. 238, lathe border strip; No. 257, \$1 50 coupon for the 6, 81 bonds; No. 258, \$3 coupon for the 6, 81 bonds; No. 151 *a*, lathe border strip, mitre; No. 244 *a*, lathe border strip, mitre; No. 244 *aa*, lathe border strip, mitre; No. 259, cycloid tint for \$1,000, 6, 81, coupon 30; No. 256 Register's office, Treasury Department; No. 260, coupon for \$15, 6, 8, bonds; No. 261, coupon for \$30, 6, 81, bonds; No. 238 *a*, lathe-border strip, mitre; No. 238 *aa*, lathe border strip, mitre; No. 255, six months interest due July 1, 1881, payable with this bond; No. 255 *a*, entered, recorded, Washington; No. 263, vignettes, oval, Washington, mortar firing, victory; No. 262, cycloid tint for \$500, 6, 81, coupon 15; No. 203 *aa*, lathe border strip, mitre; No. 265, coupon, blank dollars; No. 264 *a*, fifty, cycloid face, fancy letter; No. 267, coupon, cycloid tint, with lettering, act of March 3, 1863; No. 88, counter, 50 dollars, 100 dollars, 500 dollars, with lettering, Treasury Department, National Currency Bureau, and official business; No.

273 *a*, with interest at the rate of six per cent. per annum, compounded semi-annually, Washington; No. 273 *b*, three years after date, act of July 2, 1864; No. 274, counter lathe-work on two sections forming an oval; No. 281, \$500 reverse, 7-30; No. 276, lathe-work border; No. 276 *a*, lathe-work border; No. 277, \$1,000 white lathe-work, oblong counter; No. 277 *a*, \$1,000 white lathe-work, section of circle; No. 50 *i*, lathe counter; No. 275, five hundred dollars, white-face letter; No. 275 *a*, fifty thousand, one, ten, white-face letter; No. 66 *a*, lathe-work border; No. 278, act of June 30, 1864; No. 279, five coupons attached, last six months' interest payable with note; No. 273, three years after date; No. 154, lathe border; No. 281 *a*, \$500 reverse, with legend for 7-30; No. 154 *a*, lathe border, mitred; No. 283, \$20, reverse for the \$20 three-years interest notes; No. 280, act of June 30, 1864, interest one cent per day, two cents per day, &c.; No. 280 *a*, interest one dollar per day; No. 280 *b*, interest ten cents per day, interest 20 cents per day; No. 284, double lathe-work counter, 1,000; No. 285, lathe section of circle, 1,000; No. 288, \$100 reverse 7-30, with legend; No. 289, compounded semi-annually; No. 290, coupon for 7-30, \$500, \$18 25; No. 290, coupon for 7-30, \$100, \$3 65; No. 291, coupon for 7-30, 1,000, \$36 50; No. 291, coupon for 7-30, \$50, 1 82½; No. 292, at maturity, &c., in a small lathe border for reverse \$1,000, 7-30; No. 296, act of July 17, and August 5, 1861; No. 294 *a*, semi-annually in lawful money; No. 294, payable, interest, semi-annually; No. 295, S. B. Colby, signature; No. 293, three years after date, black-face letter; No. 295 *a*, S. B. Colby, signature; No. 297, \$5,000 coupon for 7-30; No. 186 *a*, five hundred dollars; No. 46 *b*, United States; No. 298, the United States of America; No. 299, the United States of America, ruled face; No. 300, the United States of America, black face; No. 301, act of June 30, 1864, in tablet; No. 302, six per cent. loan under act of June 30, 1864, in tablet; No. 54, head of General Scott; No. 303 *a*, promise to pay to the order, with 7-30 per cent. in lawful money; No. 303 *b*, February 15, August 15; No. 303 *c*, semi-annually, August 15, 1864, semi-annually; No. 304, six per cent. loan under act of June 30, 1864; No. 305, United States of America, ornamented with stars; No. 308, six months interest due November 1, 1864, payable with this bond; No. 309 *a*, Washington, dollars to the order, promise to pay; No. 309 *b*, August 16, 1864; No. 309 *c*, 7-30 per cent. interest, payable semi-annually, &c.; No. 310, United States of America, black-face letter; No. 311, fifty dollars, black-face letter; No. 213 *a*, portrait of Secretary Fessenden; No. 312, promise to pay to the bearer, &c.; No. 316, sectional roll of lathe-work; No. 317, sectional roll of lathe-work; No. 318, sectional roll of lathe-work; No. 319, sectional roll of lathe-work; No. 320, sectional roll of lathe-work, and counter 25; No. 322, sectional roll taken up for 25 cents reverse, new fractional currency; No. 324, head of Washington and sections of lathe-work; No. 326, lathe counter; No. 328, lathe counter with denomination 3.

GEO. W. CASILEAR, *Custodian*.

Inventory of note and bond paper on hand, October 1, 1864.

596,500 sheets, fourteen by seventeen inches; 73,000 sheets, fourteen by nineteen inches; 109,500 sheets, fourteen by twenty inches; 134,000 sheets, fifteen and a half by seventeen inches; 110,000 sheets, fifteen by twenty-two inches; 4,000 sheets, seventeen by twenty-seven inches; 31,500 sheets, eighteen by twenty-three inches; 220,000 sheets, sixteen and a half by twenty-eight inches; 22,500 sheets, eighteen by twenty-eight inches.



